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ABSTRACT

This handbook is the basic accounting document for Wisconsin's public school systems; it presents the means to achieve uniformity in reporting on the efficacy of the Wisconsin Elementary and Secondary School Accounting System (WESSAS). Its purpose is to provide financial information that will promote reporting, auditing, interdistrict comparison, and accounting ease for all school district programs in the state. WESSAS, as presented in this six chapter handbook, is depicted and described as program accounting through resources and expenditure dimensions subdivided into categories, such as fund, location/organization, source, function, program/project and fiscal year. The chapters include an introduction and give information on a chart of accounts, define common dimensions, provide guidelines for the classification and control of capital and non-capital objects, and conclude with alphabetical indexes of common dimensions and of balance sheet accounts. (JAM)

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WISCONSIN ELEMENTARY AND SECONDARY SCHOOL ACCOUNTING SYSTEM

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WESSAS
HANDBOOK

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Wisconsin
Elementary and Secondary School Accounting System Handbook

C. Richard Nelson

Assistant State Superintendent
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Wisconsin Department of Public Instruction
Herbert J. Grover, State Superintendent

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CHAPTER I

INTRODUCTION

HISTORY OF THE HANDBOOK

"The Uniform Financial Accounting Handbook for Wisconsin School Districts," which was originally published in 1964 and updated at various times, was based on the U.S. Office of Education's Handbook II, "Financial Accounting For Local and State School Systems." This federal handbook, published in 1957, attempted to meet the demands made on school accounting at that time. Changing times, however, resulted in the need for improved accounting methods. The public's growing concern over educational accountability, coupled with new legislation, prompted a need for more detailed cost information which the 1957 accounting system was unable to furnish.

In 1973, a revised handbook was distributed by the U.S. Office of Education, "Financial Accounting: Classifications and Standard Terminology for Local and State Systems." This handbook, which replaced the 1957 handbook, was designed to serve users more effectively in the accumulation of financial data for management decisions concerning education programs. Unlike the 1957 handbook's simplified formula for financial accounting, the revised handbook presented guidelines and suggested elements for cost accounting to be applied in such manner as state and local needs demanded.

The Wisconsin Department of Public Instruction received a federal grant under Title V of the Elementary and Secondary Education Act to modify the federal handbook for Wisconsin's purposes. A committee consisting of administrators, business officials, accountants, data processing personnel, state officials, school board members, and others was appointed to accomplish the modification. "The Wisconsin Elementary and Secondary School Accounting System (WESSAS)" is the result of the committee's efforts.

The WESSAS was piloted during the 1979-80 school year in selected school districts and implemented on a statewide basis during 1980-81. The first revision in 1981 fine-tuned the system to meet local, state, and federal needs. The 1984 second edition and 1988 revisions adapts the WESSAS to the modified accrual basis of accounting as required under Generally Accepted Accounting Principles.

PURPOSE OF THE HANDBOOK

This handbook is intended to be the basic accounting document for Wisconsin's public school systems. The purpose of this handbook, beyond providing financial information, is to promote uniformity important for the facilitation of reporting, auditing, data processing, interdistrict comparisons, and financial accounting for cooperative programs. A uniform accounting system also eases the transition for personnel moving from one district to another. The need for uniformity in the application of WESSAS is balanced with the flexibility needed to suit local needs. The WESSAS is designed to be used in large, medium, or small districts; in rural, suburban, or urban settings; in common, unified, or first class city school districts; and in districts with different kinds of accounting equipment or procedures.

THE ACCOUNTING SYSTEM IN GENERAL

WESSAS, as presented in this handbook, is not intended to be a program-oriented accounting system. However, certain objectives of program accounting may be achieved through the use of the program/project dimension.

COMMON DIMENSIONS

WESSAS is a multidimensional system with the following common dimensions available:

Resource Dimensions	**Expenditure Dimensions**
Fund	Fund
Location/Organization	Location/Organization
Source	Object
Function	Function
Program/Project	Program/Project
Fiscal Year	Fiscal Year

In addition, the following local dimensions are available for use in serving individual local needs:

Grade
Instructional Method
Job Classification
Race
Sex
Specialization

WESSAS SEQUENCE OF DIMENSIONS

WESSAS, being a multidimensional accounting system with independent dimensions, could be used in many account code configurations as determined by the user. This would, however, create confusion regarding interdistrict comparisons. In order to ensure statewide uniformity, the sequence of dimensions below should be utilized for dimensions that are employed on all documents of origination; i.e., requisitions, purchase orders, voucher jackets:

FUND	LOCATION/ ORGANIZATION	OBJECT OR SOURCE	FUNCTION	PROGRAM/ PROJECT	FY	LOCAL
XX -	XXX -	XXX -	XXX XXX -	XXX -	X -	XXX XXX

On all output documentation or reports, the dimensions should be clearly identified if the above sequence is not used. Any deviation should be fully explained to enable persons dealing with the accounting system in more than one district to know the sequence of dimensions as used.

HIERARCHY OF THE ACCOUNT CODE STRUCTURE

The code numbers in the fund (excepting trust funds), location/organization, object/source, function, and program/project dimensions are arranged in a hierarchical order. A zero (0) in any position of a code number represents a total of other more detailed account codes and should not be used for coding of transactions if the detail is used; i.e., the account code Fund 20, Special Projects, is a total of all transactions recorded in Funds 21 through 29. If Fund 24 is used to record certain transactions, no transaction should be recorded as an original entry to Fund 20. Other Special Project transactions that are not appropriately recorded in Fund 24 should then be recorded in some other subfund in the Special Project series. The total of all subfunds used (21 through 29) becomes the entry for Fund 20. Expendable trust funds (71 and 74) and nonexpendable trust funds (75) are exceptions to fund hierarachy.

An example of the hierarchy of the WESSAS in the source dimension is provided below to further demonstrate this concept:

Source 200, Revenue from Local Sources, is the total of any source codes 210 + 220 + 230 + 240 + 260 + 270 + 280 + 290 that are used. If the amount of taxes received is desired as specific data, Source 210, Taxes will record these transactions. Revenue from local sources other than taxes, may then not be recorded to Source 200 in this instance but, rather, to some other source code in the 200 series. Similarly, if it is desired to identify the current year property tax collected, source code 211 should be used, and therefore no transaction should be recorded directly to source code 210. Tax receipts other than Property Tax must be recorded as source codes 213 or 219 as appropriate. The total of the source codes 211 + 213 + 219 which are used becomes the entry for source code 210.

As transactions are coded, only account codes of original entry from the district's individual chart of accounts are to be used. Account codes which, in fact, are totals of more detailed account codes of original entry may not be used to code transactions.

The following table demonstrates this concept, using the source codes in the 200 series as discussed above.

LINE	SOURCE CODE						TOTAL OF LINES	ORIGINAL ENTRY
A	0	0	0				B + C + I	No
B		1	0	0				Yes
C		2	0	0			D + H	No
D			2	1	0		E + F + G	No
E				2	1	1		Yes
F				2	1	3		Yes
G				2	1	9		Yes
H			2	9	0			Yes
I		3	0	0			J + K + L	No
J			3	1	0			Yes
K			3	4	0			Yes
L			3	9	0			Yes

The hierarchical pattern, using three digits in generalized form, is presented in the table that follows. The generalization holds true for dimensions employing 2, 3, or 6 digits.

An "X" in the table below represents a number between 1 and 9.
An "O" in the table represents a subtotal of all transactions that are recorded in account codes having a digit (1 through 9) to the right of the zero.

LINE	SOURCE CODE						TOTAL OF LINES	ORIGINAL ENTRY
A	0	0	0				B + I	No
B		X	0	0			C + D + E + H	No
C			X	X	0			Yes
D			X	X	0			Yes
E			X	X	0		F + G	No
F				X	X	X		Yes
G				X	X	X		Yes
H			X	X	0			Yes
I		X	0	0			J + K + L	No
J			X	X	0			Yes
K			X	X	0			Yes
L			X	X	0			Yes

Note: An account code used as a total (lines A, B, E, I) should not be used for original entries.

CHAPTER 2

CHART OF ACCOUNTS

REVENUE AND EXPENDITURE ACCOUNTS

Required Sequence of Dimensions for Transaction Documentation

FUND		LOCATION/ ORGANIZATION		OBJECT OR SOURCE		FUNCTION		PROGRAM/ PROJECT		FY		LOCAL
XX	-	XXX	-	XXX	-	XXX XXX	-	XXX	-	X	-	XXX XXX

BALANCE SHEET ACCOUNTS FOR FUNDS

FUND		ASSETS		LIABILITIES		EQUITY
XX	-	XXX XXX	-	XXX XXX	-	XXX XXX

BALANCE SHEET ACCOUNTS FOR ACCOUNT GROUPS

ACCOUNT GROUP		ASSETS (FIXED AND OTHER DEBITS)		LIABILITIES (LONG-TERM OBLIGATIONS)		EQUITY (INVESTMENT IN FIXED ASSETS)
XX	-	XXX XXX	-	XXX XXX	-	XXX XXX

COMMON DIMENSION

The Common Dimensions are identified by title only in this section of Chapter 2, therefore it is strongly recommended that users always refer to Chapter 3 - Definition of Common Dimensions if they have any question what so ever about proper coding procedures. The Alphabetical Index - Chapter 6 - has been expanded and is also a valuable resource in determining proper classification.

FUND DIMENSION

10 GENERAL FUND

20 SPECIAL PROJECT FUNDS
- **21 State Projects**
- **24 Federal Handicapped Projects**
- **29 Other Special Projects**

30 DEBT SERVICE FUND

40 CAPITAL PROJECTS FUND

50 FOOD SERVICE FUND

60 AGENCY FUND

71 EXPENDABLE TRUST FUND

74 EXPENDABLE INSURANCE TRUST FUND

75 NON-EXPENDABLE TRUST FUND

80 COMMUNITY SERVICE FUND

90 PACKAGE AND COOPERATIVE PROGRAM FUND
- **91 Packaged Services**
- **94 Special Education Cooperatives**
- **95 Vocational Education Cooperatives**
- **96 Student Activity Events**
- **99 Other Package and Cooperative Program Funds**

ACCOUNT GROUPS
(Balance Sheet Accounts Only)

07 GENERAL FIXED ASSETS ACCOUNT GROUP
08 GENERAL LONG-TERM OBLIGATION ACCOUNT GROUP

LOCATION/ORGANIZATION DIMENSION

100	ELEMENTARY SCHOOLS
200	MIDDLE SCHOOLS
300	JUNIOR HIGH SCHOOLS
400	SENIOR HIGH SCHOOLS
500	NON-INSTRUCTIONAL BUILDINGS
600	SITES
700	COMBINATIONS
800	DISTRICT-WIDE
900	OTHER LOCATIONS

SOURCE DIMENSION

100 OPERATING TRANSFERS - IN

- **110 General**

- **120 Special Projects**
  - 121 State Projects
  - 124 Federal Handicapped Projects
  - 129 Other Special Projects

- **130 Debt Service**

- **140 Capital Projects**

- **150 Food Service**

- **171 Expendable Trust**

- **174 Expendable Insurance Trust**

- **175 Non-Expendable Trust**

- **180 Community Service**

- **190 Package and Cooperative Programs**
  - 191 Packaged Services
  - 194 Special Education Cooperatives
  - 195 Vocational Education Cooperatives
  - 196 Student Activity Events
  - 199 Other Package and Cooperative Programs

200 REVENUE FROM LOCAL SOURCES

- **210 Taxes**
  - 211 Property Tax
  - 213 Mobile Home Tax
  - 219 Other Taxes

- **220 Payments in Lieu of Taxes**
  - 223 Payments by City for Debt Service
  - 224 Payments by City for Building
  - 229 Other Payments in Lieu of Taxes

- **230 Interfund Payments**

- **240 Payments for Services**
  - 241 Regular Day School
  - 242 Summer School
  - 243 Co-Curricular Activities
  - 249 Other Payments for Services

- **250 Food Service Sales**
  - 251 Pupils

    - 252 Adults
    - 253 Elderly
    - 259 Other Food Service Sales

  - **260 Non-Capital Sales**
    - 262 Sale of Non-Capital Objects Purchased for Resale
    - 263 Sale of Vocational Education Projects
    - 269 Other Sale of Non-Capital Objects

  - **270 School Activity Income**
    - 271 Admissions
    - 272 Dues
    - 279 Other School Activity Income

  - **280 Interest on Investments**

  - **290 Other Revenue from Local Sources**
    - 291 Gifts
    - 292 Student Fees
    - 293 Rentals
    - 297 Student Fines
    - 299 Miscellaneous

- **300 INTERDISTRICT PAYMENTS WITHIN WISCONSIN**

  - **310 Transit of Aids**
    - 316 Transit of State Aids
    - 317 Transit of Federal Aids

  - **340 Payments for Services**
    - 341 Regular Day School
    - 342 Summer School
    - 343 Co-Curricular Activities
    - 349 Other Payments for Services

  - **390 Other Interdistrict Payments Within Wisconsin**

- **400 INTERDISTRICT PAYMENTS OUTSIDE WISCONSIN**

  - **440 Payments for Services**
    - 441 Regular Day School
    - 442 Summer School
    - 443 Co-Curricular Activities
    - 449 Other Payments for Services

  - **490 Other Interdistrict Payments Outside Wisconsin**

- **500 REVENUE FROM INTERMEDIATE SOURCES**

  - **510 Transit of Aids**
    - 516 Transit of State Aids
    - 517 Transit of Federal Aids

  - **520 Payments in Lieu of Taxes**

540 Payments for Services
- 541 Regular Day School
- 542 Summer School
- 543 Co-Curricular Activities
- 549 Other Payments for Services

590 Other Revenue from Intermediate Sources
- 593 Rental
- 599 Miscellaneous

600 REVENUE FROM STATE SOURCES

610 State Aid - Categorical
- 611 Handicapped Aid
- 612 Transportation Aid
- 613 Library Aid
- 614 Driver Education Aid
- 615 Integration Aid (Resident)
- 616 Integration Aid (Non-Resident)
- 617 Food Service Aid
- 619 Other Categorical Aid

620 State Aid - General
- 621 Equalization Aid
- 624 Supplemental Aid (T.I.F.)
- 629 Other General Aid

630 Special Project Grants

640 Payments for Services

650 State Youth Initiative Program, JTPA

690 Other Revenue from State Sources

700 REVENUE FROM FEDERAL SOURCES

710 Federal Aid - Categorical
- 713 Vocational Education Aid
- 714 Donated Commodities
- 715 Commodity Cash-Out
- 717 Food Service Aid
- 719 Other Federal Aid

720 Impact and Disaster Aid
- 721 Impact Aid, PL 81-874
- 722 Impact Aid, PL 81-815
- 729 Other Payments

730 Special Project Grants

740 Payments for Services

750 Education Consolidation and Improvement Act (ECIA)
- 751 ECIA - Chapter 1
- 752 ECIA - Chapter 2

760 Job Training Partnership Act (JTPA)
- 761 JTPA 6% Incentive Grant
- 762 JTPA 8% Coordination and Education Grant

790 Other Revenue From Federal Sources

800 OTHER FINANCING SOURCES

850 Reorganization Settlement

860 Compensation for Sale or Loss of Fixed Assets

870 Long-Term Obligations
- 873 Long-Term Loans
- 874 State Trust Fund Loans
- 875 Long-Term Bonds
- 877 Land Contracts
- 878 Capital Leases
- 879 Premium and Accrued Interest on Long-Term Debt

890 Miscellaneous

900 OTHER REVENUES

960 Adjustments
- 961 Cash
- 962 Inventory
- 964 Insurance
- 969 Other Adjustments

970 Refund of Disbursement
- 971 Aidable
- 972 Non-Aidable

990 Miscellaneous

OBJECT DIMENSION

100 SALARIES

- **110 Permanent Full Time**
  - 111 Straight Time
  - 112 Extra Time
  - 113 Overtime
  - 114 Shift Differential
- **120 Permanent Part Time**
  - 121 Straight Time
  - 122 Extra Time
  - 123 Overtime
  - 124 Shift Differential
- **130 Temporary Full Time**
  - 131 Straight Time
  - 132 Extra Time
  - 133 Overtime
  - 134 Shift Differential
- **140 Temporary Part Time**
  - 141 Straight Time
  - 142 Extra Time
  - 143 Overtime
  - 144 Shift Differential
- **150 Leave Payments**
  - 151 Vacation
  - 152 Medical Leave
  - 153 Legal Holiday
  - 154 Personal Holiday
  - 155 Sabbatical
  - 159 Other Leave Payments

200 EMPLOYEE BENEFITS

- **210 Retirement**
  - 211 Employee's Share Paid By Employer
  - 212 Employer's Share
  - 219 Other Retirement
- **220 Social Security**
  - 222 Employer's Share
  - 229 Other
- **230 Life Insurance**
- **240 Health Insurance**
  - 241 Medical
  - 242 Hospitalization
  - 243 Dental
  - 244 Health Maintenance Organization

- 245 Dental Maintenance Organization
- 246 Optical
- 247 Psychiatric
- 248 Multiple Health Coverage
- 249 Other Health Insurance

250 Other Employee Insurance
- 251 Income Protection Insurance
- 252 Automobile Insurance
- 253 Homeowner's Insurance
- 259 Miscellaneous Employee Insurance

290 Other Employee Benefits
- 291 College Credit Reimbursement
- 292 Annuity Payments by District for Employees
- 299 Miscellaneous Benefits

300 PURCHASED SERVICES

310 Personal Services

320 Property Services
- 323 Operational Services
- 324 Maintenance Services
- 327 Construction Services
- 329 Other Property Services

330 Utilities
- 331 Gas for Heat
- 332 Oil for Heat
- 333 Coal and/or Wood for Heat
- 334 Electricity for Heat
- 335 Gas for Other Than Heat
- 336 Electricity for Other Than Heat
- 337 Water
- 338 Sewerage
- 339 Other Utilities

340 Travel
- 341 Pupil Travel
- 342 Employee Travel
- 343 Contracted Service Travel
- 345 Pupil Room and Board
- 349 Other Travel

350 Communication
- 351 Advertising
- 352 Photography
- 353 Postage/Cartage
- 354 Printing and Binding
- 355 Telephone and Telegraph
- 356 Educational Television
- 359 Other Communications

- **360 Data Processing**

- **370 Educational Services (Non-Governmental Units)**

- **380 Intergovernmental Payments** (Refer to definitions regarding mandatory usage of Objects 382, 384, 385, 386, and 387.)
  - 381 Payment to Municipality
  - 382 Interdistrict Payment Within Wisconsin for Services
  - 383 Payment for Transit of Aid
  - 384 Interdistrict Payment Outside of Wisconsin
  - 385 Payment to Intermediate Units (Except CESA)
  - 386 Payment to CESA (Services only)
  - 387 Payment to State
  - 388 Payment to Federal Government
  - 389 Payment to VTAE District

- **390 Interfund Payments**

400 NON-CAPITAL OBJECTS

- **410 Supplies and Materials**
  - 411 General Supplies
  - 412 Workbooks
  - 413 Computer Software Materials, Unprogrammed
  - 415 Food
  - 416 Medical Supplies
  - 417 Paper
  - 418 Fuel for Vehicle Operation
  - 419 Other Supplies

- **430 Media**
  - 431 Audiovisual Media
  - 432 Library Books
  - 433 Newspapers
  - 434 Periodicals
  - 435 Programmed Computer Software
  - 436 Rental of Media
  - 437 Textbooks
  - 438 Microfilm
  - 439 Other Media

- **440 Non-Capital Equipment**
  - 441 Apparel
  - 443 Containers
  - 444 Furnishings
  - 445 Measuring Devices
  - 446 Tools and Implements
  - 449 Other Non-Capital Equipment

- **450 Objects for Resale**

- **490 Other Non-Capital Objects**

500 CAPITAL OBJECTS

510 Sites
- 511 Purchase - Addition
- 517 Rental

520 Site Components/Remodeling
- 521 Purchase - Addition
- 522 Purchase - Replacement

530 Buildings
- 531 Acquisition
- 537 Rental

540 Building Components/Remodeling
- 541 Purchase - Addition
- 542 Purchase - Replacement

550 Equipment/Vehicle Addition
- 551 Equipment Purchase - Addition
- 552 Vehicle Purchase - Addition

560 Equipment/Vehicle-Replacement
- 561 Equipment Purchase - Replacement
- 562 Vehicle Purchase - Replacement

570 Rental of Equipment/Vehicles
- 571 Equipment Rental
- 572 Vehicle Rental

590 Other Capital Objects

600 DEBT RETIREMENT

670 Principal
- 673 Long-Term Loans
- 674 State Trust Fund Loans
- 675 Long-Term Bonds
- 676 School Building Corporation Debt
- 677 Land Contracts
- 678 Capital Leases

680 Interest
- 682 Temporary Notes
- 683 Long-Term Loans
- 684 State Trust Fund Loans
- 685 Long-Term Bonds
- 686 School Building Corporation Debt
- 687 Land Contracts
- 688 Capital Leases

690 Other Debt Retirement
- 691 Paying Agent Fees
- 692 Coupon Charges
- 699 Miscellaneous

700 INSURANCE AND JUDGMENTS

- **710 District Insurance**
  - 711 District Liability Insurance
  - 712 District Property Insurance
  - 713 Worker's Compensation
  - 714 Fidelity Bond Premiums
  - 715 District Multiple Coverage
  - 716 District Student Insurance
  - 719 Other District Insurance

- **720 Judgments and Settlements**

- **730 Unemployment Compensation**

- **790 Other Insurance and Judgments**

800 OPERATING TRANSFERS - OUT

- **810 General**

- **820 Special Projects**
  - 821 State Projects
  - 824 Federal Handicapped Projects
  - 829 Other Projects

- **830 Debt Service**

- **840 Capital Projects**

- **850 Food Service**

- **871 Expendable Trust**

- **874 Expendable Insurance Trust**

- **875 Non-Expendable Trust**

- **880 Community Service**

- **890 Package and Cooperative Programs**
  - 891 Packaged Services
  - 894 Special Education Cooperative
  - 895 Vocational Education Cooperative
  - 896 Student Activity Events
  - 899 Other Package and Cooperative Programs

900 OTHER OBJECTS

910 Taxes

940 Dues and Fees
941 District Dues/Fees
942 Employee Dues/Fees
943 Pupil Dues/Fees
948 Special Assessments
949 Other Dues/Fees

950 Reorganization Settlement

960 Adjustments
961 Cash
962 Inventory
963 Accrued Interest
964 Insurance
969 Other Adjustments

970 Refund of Prior Year Revenue
971 Aidable Refund
972 Non-Aidable Refund

990 Miscellaneous
991 Gifts, Donations, Contributions, and Scholarships
995 Shared Receipts
999 Other Miscellaneous

FUNCTION DIMENSION

100 000 INSTRUCTION

110 000 UNDIFFERENTIATED CURRICULUM

120 000 REGULAR CURRICULUM

121 000 Art

- 121 100 Art History and Theory
  - 121 110 Art History
  - 121 120 Art Theory
  - 121 130 Humanities
  - 121 190 Other Art History and Theory
- 121 200 Art Studio
  - 121 210 Design
    - 121 211 Basic Design
    - 121 214 Commercial Design
    - 121 217 Environmental Design
    - 121 219 Other Design
  - 121 220 Crafts
    - 121 221 Metal Work and Jewelry
    - 121 222 Pottery and Ceramics
    - 121 223 Textiles
    - 121 229 Other Craft
  - 121 230 Drawing
  - 121 240 Painting
  - 121 250 Photography and Related Media
  - 121 260 Printing
  - 121 270 Sculpture
  - 121 290 Other Art Studio
- 121 900 Other Art

122 000 English Language

- 122 100 Language Skills
  - 122 110 Reading
    - 122 111 Reading Readiness
    - 122 112 Beginning Reading
    - 122 113 Developmental Reading Program
    - 122 114 Basic Reader Program
    - 122 115 Remedial Reading
    - 122 116 Individualized Reading
    - 122 117 Oral Reading
    - 122 118 Initial Teaching Alphabet (ITA)
    - 122 119 Other Reading
  - 122 120 Handwriting
    - 122 121 Manuscript Writing
    - 122 122 Cursive Writing
    - 122 129 Other Handwriting
  - 122 130 Spelling
  - 122 140 Punctuation
  - 122 150 Listening

- 122 160 Dictionary Skills
- 122 170 Reference Skills
- 122 180 Voice and Diction
- 122 190 Other Language Skills

122 200 Linguistics
- 122 210 Phonology
  - 122 211 Phonetics
  - 122 212 Phonemics
- 122 220 Grammar
  - 122 221 Traditional Grammar
  - 122 222 Structural Grammar
  - 122 223 Generated Grammar
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- 122 230 Usage
- 122 240 History of the English Language
- 122 250 Dialectology
- 122 260 Semantics
- 122 270 Study About Language
- 122 290 Other Linguistics

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- 122 310 By Source
  - 122 311 American
  - 122 312 Biblical
  - 122 313 Classical
  - 122 314 English
  - 122 315 World
  - 122 319 Other
- 122 320 By Genre
  - 122 321 Biography
  - 122 322 Drama
  - 122 323 Essay
  - 122 324 Fiction
  - 122 325 Poetry
  - 122 329 Other
- 122 330 Children's Literature
- 122 340 Literature for Adolescents
- 122 350 Myth and Legend
- 122 360 Humanities
- 122 390 Other Literature

122 400 Composition
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  - 122 412 Rhetoric
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    - 122 519 Other Rhetoric and Public Address
  - 122 520 Oral Interpretation of Literature
    - 122 521 Choral Speech
    - 122 522 Readers' Theatre
  - 122 530 Speech Improvement
    - 122 531 Voice and Diction
    - 122 539 Other Speech Improvement
  - 122 540 Speech Through Mass Media
    - 122 541 Radio and Television
    - 122 542 Film
  - 122 590 Other Speech
- 122 600 Dramatic Arts
  - 122 610 Acting
  - 122 620 Dramatic Literature
  - 122 630 Creative Dramatics
  - 122 640 Play Production
  - 122 650 Playwriting
  - 122 660 Technical Theatre and Design
  - 122 670 Theatre Criticism
  - 122 680 Theatre History
  - 122 690 Other Dramatic Arts
- 122 900 Other English Language

123 000 Foreign Languages

- 123 100 Classical Languages
  - 123 101 Arabic
  - 123 102 Chinese
  - 123 103 Greek
  - 123 104 Hebrew
  - 123 105 Latin
  - 123 199 Other Classical Languages
- 123 200 Modern Foreign Languages
  - 123 201 Arabic, Modern
  - 123 202 Arabic, Colloquial
  - 123 203 Chinese, Modern Mandarin
  - 123 204 Chinese, Cantonese
  - 123 205 Czech
  - 123 206 Danish
  - 123 207 English

    - 123 208 French
    - 123 209 German
    - 123 210 Greek, Modern
    - 123 211 Hawaiian
    - 123 212 Modern Israeli
    - 123 213 Italian
    - 123 214 Japanese
    - 123 215 Norwegian
    - 123 216 Polish
    - 123 217 Portuguese
    - 123 218 Russian
    - 123 219 Spanish
    - 123 220 Swedish
    - 123 299 Othern Modern Foreign Languages
- 123 300 Humanities
- 123 900 Other Foreign Languages

124 000 Mathematics

- 124 100 Algebra
    - 124 110 First Year
    - 124 120 Second Year
    - 124 130 Third Year
    - 124 140 College Algebra
    - 124 150 Intermediate Algebra
    - 124 160 Linear Algebra
    - 124 190 Other Algebra
- 124 200 Applied Mathematics
    - 124 210 Business Arithmetic
    - 124 220 Consumer Arithmetic
    - 124 230 Shop Mathematics
    - 124 290 Other Applied Mathematics
- 124 300 Calculus
    - 124 310 First Year
    - 124 320 Second Year
    - 124 330 Calculus/Analytical Geometry
- 124 400 Computer Mathematics
- 124 500 General Mathematics
    - 124 510 First Year
    - 124 520 Second Year
    - 124 530 Third Year
    - 124 540 Fourth Year
- 124 600 Geometry
    - 124 610 Analytical Geometry
    - 124 620 Plane Geometry
    - 124 630 Plane and Solid Geometry
    - 124 640 Solid Geometry
    - 124 690 Other Geometry
- 124 700 Probability and Statistics
- 124 800 Trigonometry
- 124 900 Other Mathematics

125 000 Music

- 125 100 Music General
- 125 200 Music, Literature and/or History
- 125 300 Music Theory
  - 125 310 Fundamentals
  - 125 320 Harmony
  - 125 390 Other Music Theory
- 125 400 Vocal Music
  - 125 410 Choir, Chorus, and/or Glee Club
    - 125 411 Female
    - 125 412 Male
    - 125 413 Mixed
  - 125 420 Vocal Instruction
    - 125 421 Group
    - 125 422 Individual
  - 125 430 Small Vocal Ensembles
  - 125 490 Other Vocal Music
- 125 500 Instrumental Music
  - 125 510 Band
    - 125 511 Concert
    - 125 512 Marching
    - 125 513 Stage
    - 125 519 Other Band
  - 125 520 Orchestra
    - 125 521 Chamber
    - 125 522 Full
    - 125 523 String
    - 125 529 Other Orchestra
  - 125 530 Small Instrumental Ensembles
  - 125 540 Instrumental Instruction
    - 125 541 Group
    - 125 542 Individual
  - 125 590 Other Instrumental Music
- 125 600 Rhythm and Body Movement
- 125 700 Humanities
- 125 900 Other Music

126 000 Science

- 126 100 General Science
- 126 200 Biological Sciences
  - 126 210 Botany
  - 126 220 Microbiology
  - 126 230 Zoology
  - 126 240 Conservation (Environment)
    - 126 241 Outdoor Education
    - 126 249 Other Conservation
  - 126 290 Other Biological Sciences
- 126 300 Physical Sciences
  - 126 310 Chemistry
  - 126 320 Physics
  - 126 390 Other Physical Sciences

- 126 400 Earth/Space Sciences
  - 126 410 Astronomy
  - 126 420 Geology
  - 126 430 Meteorology
  - 126 440 Oceanography
  - 126 450 Space Exploration
  - 126 490 Other Earth/Space Sciences
- 126 900 Other Sciences

127 000 Social Sciences

- 127 100 Anthropology/Sociology
  - 127 110 Cultural Anthropology
  - 127 120 Physical Anthropology
  - 127 130 Community Sociology
    - 127 131 Rural Society
    - 127 132 Urban Society
    - 127 139 Other Community Sociology
  - 127 140 Public Opinion and Political Sociology
  - 127 150 Social Organization
    - 127 151 Education
    - 127 152 Family
    - 127 153 Religion
    - 127 159 Other Social Organizations
  - 127 160 Social Problems
  - 127 170 Social Stratification
  - 127 190 Other Anthropology/Sociology
- 127 200 Area Studies
  - 127 210 Areas Beyond United States
    - 127 211 Africa
    - 127 212 Asia
    - 127 213 Australia
    - 127 214 Canada
    - 127 215 Europe
    - 127 216 Latin America
    - 127 217 Middle East
    - 127 218 Soviet Union
    - 127 219 Other Areas Beyond United States
  - 127 220 Regions of the United States
    - 127 221 Midwest
    - 127 222 North Central
    - 127 223 Northeast
    - 127 224 Northwest
    - 127 225 Southeast
    - 127 226 Southwest
    - 127 229 Other Regions of the United States
  - 127 230 Small Areas
    - 127 231 Home State
    - 127 232 Local Community
    - 127 233 School Community
    - 127 234 Classroom Community
    - 127 235 Neighborhood
    - 127 239 Other Small Areas

  - 127 290 Other Area Studies
- 127 300 Economics
  - 127 310 Business and Industry Economics
  - 127 320 Comparative Economics
  - 127 330 Consumer Economics
  - 127 340 History of Economic Thought
  - 127 350 Money and Banking
  - 127 360 National Income
  - 127 370 Principles of Economics
  - 127 380 Resource Economics
  - 127 390 Other Economics
    - 127 391 Consumer Education
- 127 400 Geography
  - 127 410 Historical Geography
  - 127 420 Human Geography
    - 127 421 Cartographic Interpretation
    - 127 422 Circulation Patterns
    - 127 423 Economic Patterns
    - 127 424 Political Patterns
    - 127 425 Population
    - 127 426 Settlement Patterns
    - 127 429 Other Human Geography
  - 127 430 Physical Geography
    - 127 431 Atmosphere: Weather and Climate
    - 127 432 Biosphere: Wild Plants, Wild Animals
    - 127 433 Exosphere; e.g., Remote Sensing
    - 127 434 Hydrosphere: Oceans, Water Bodies, Ice
    - 127 435 Lithosphere: Land Forms, Mineral Soils
    - 127 439 Other Physical Geography
  - 127 440 Regional Geography
    - 127 441 Agriculture Regions
    - 127 442 Climatic Regions
    - 127 443 Continental Regions
    - 127 444 Culture Regions
    - 127 445 Landform Regions
    - 127 446 Manufacturing Regions
    - 127 447 Political Regions
    - 127 448 Population Regions
    - 127 449 Vegetation Regions
  - 127 490 Other Geography
- 127 500 History
  - 127 510 American History
  - 127 520 Local History
  - 127 530 Modern History
  - 127 540 State History
  - 127 550 United States History
  - 127 560 Western Civilization
  - 127 570 Non-Western Civilization
  - 127 580 World Civilization
  - 127 590 World History
- 127 600 Philosophy
  - 127 610 Ethics
  - 127 620 History of Philosophy

- 127 630 Introduction to Philosophy
- 127 640 Logic
- 127 650 Metaphysics
- 127 660 Philosophy of Religion
- 127 690 Other Philosophy

- 127 700 Political Science
  - 127 710 American Government
    - 127 711 Constitution, The
    - 127 719 Other American Government
  - 127 720 Comparative Systems
  - 127 730 Contemporary World Affairs
  - 127 740 International Relations
  - 127 750 Political Parties and Public Opinion
  - 127 760 Political Socialization
  - 127 770 Political Theory
  - 127 790 Other Political Sciences
    - 127 791 Citizenship Education
- 127 800 Psychology
  - 127 810 Developmental Psychology
  - 127 820 Educational Psychology
  - 127 830 General Psychology
  - 127 840 Psychology of Adjustment
  - 127 850 Social Psychology
  - 127 890 Other Psychology
- 127 900 Other Social Sciences

129 000 Other Regular Curriculum

- 129 100 Career Education
- 129 200 Bilingual/Bicultural
- 129 300 Computer Literacy

130 000 VOCATIONAL CURRICULUM

131 000 Agriculture Education

- 131 100 Agriculture Cluster
- 131 200 Agriculture Production
  - 131 210 Animal Science
  - 131 220 Plant Science
  - 131 230 Farm Business Management
  - 131 290 Other Agriculture Production
- 131 300 Agriculture Supplies/Services
  - 131 310 Agriculture Chemicals
  - 131 320 Feeds
  - 131 330 Seeds
  - 131 340 Fertilizers
  - 131 390 Other Agriculture Supplies/Services
- 131 400 Agriculture Mechanics
  - 131 410 Agriculture Power and Machinery
  - 131 420 Agriculture Structures and Conveniences
  - 131 430 Soil Management
  - 131 440 Water Management
  - 131 450 Agriculture Mechanics Skills

    - 131 460 Agriculture Construction and Maintenance
    - 131 470 Agriculture Electrification
    - 131 490 Other Agriculture Mechanics
- 131 500 Agriculture Products
    - 131 510 Food Products
    - 131 520 Non-Food Products
    - 131 590 Other Agriculture Products
- 131 600 Ornamental Horticulture
    - 131 610 Arboriculture
    - 131 620 Floriculture
    - 131 630 Greenhouse Operation and Management
    - 131 640 Landscaping
    - 131 650 Nursery Operation and Management
    - 131 660 Turf Management
    - 131 690 Other Ornamental Horticulture
- 131 700 Agriculture Resources
    - 131 710 Forest
    - 131 720 Recreation
    - 131 730 Soil
    - 131 740 Wildlife
    - 131 750 Water
    - 131 760 Air
    - 131 770 Fish
    - 131 780 Range
    - 131 790 Other Agriculture Resources
- 131 800 Forestry
    - 131 810 Forests
    - 131 820 Forest Production
    - 131 830 Logging
    - 131 840 Wood Utilization
    - 131 850 Recreation
    - 131 860 Special Products
    - 131 890 Other Forestry
- 131 900 Other Agriculture

132 000 Business Education

- 132 100 Accounting
    - 132 110 Accounting Principles
    - 132 120 Advanced Accounting
    - 132 190 Other Accounting (CO-OP & MO-OP)
- 132 200 Bookkeeping
    - 132 210 Bookkeeping 1 (First Semester)
    - 132 220 Bookkeeping 2 (Second Semester)
    - 132 230 Bookkeeping 3 (Third Semester)
    - 132 240 Bookkeeping 4 (Fourth Semester)
    - 132 250 Machine Bookkeeping
    - 132 260 Recordkeeping
    - 132 290 Other Bookkeeping
- 132 300 Fundamentals of Business (Section 1)
    - 132 310 Business Arithmetic/Mathematics
    - 132 320 Business Communications
    - 132 330 Business Law

- 132 340 Business Machines
  - 132 341 Business Machines 1
  - 132 342 Business Machines 2
  - 132 349 Other Business Machines
- 132 350 Office Work Experience (CO-OP)
- 132 360 Clerical Practice (MO-OP)
- 132 370 Consumer Education
- 132 380 Data Processing and Computer Operation
  - 132 381 Introduction to Data Processing
  - 132 389 Other Data Processing and Computer Operation
- 132 390 Other Fundamentals of Business (Section 1)

- 132 400 Fundamentals of Business (Section 2)
  - 132 410 Economics
  - 132 420 Exploratory Business
  - 132 430 General/Introductory Business
  - 132 440 Insurance and Risks
  - 132 450 Investments
  - 132 460 Business and Management
  - 132 470 Personal Development and Human Relations
  - 132 480 Personal Finance
  - 132 490 Other Fundamentals of Business (Section 2)
- 132 500 Shorthand
  - 132 510 Fundamentals of Shorthand
    - 132 511 Machine Shorthand
    - 132 512 Personal Use Shorthand
    - 132 513 Shorthand Theory 1 (First Year)
    - 132 514 Shorthand Theory 2 (Second Year)
    - 132 515 Shorthand Dictation
    - 132 516 Shorthand Speed Building
    - 132 517 Shorthand Transcription
    - 132 518 Machine Transcription
    - 132 519 Other Fundamentals of Shorthand
  - 132 520 Applied/Specialized Shorthand
    - 132 521 Secretarial Practice (CO-OP)
    - 132 522 Specialized Shorthand Terminology/Transcription
    - 132 523 Specialized Secretarial Practice
    - 132 529 Other Applied/Specialized Shorthand
  - 132 590 Other Shorthand
- 132 600 Typing
  - 132 610 Personal Typing
  - 132 620 Production Typing
  - 132 630 Typewriting 1 (First Year)
  - 132 640 Typewriting 2 (Second Year)
  - 132 690 Other Typing
- 132 700 Office Occupations
  - 132 710 Accounting/Computing Occupations
  - 132 720 Business Data Processing Occupations
    - 132 721 Computer and Console Operators
    - 132 722 Peripheral Equipment Operators
    - 132 723 Programmers
    - 132 729 Other Business Data Processing Occupations
  - 132 730 Filing/Office Machines/General & Clerical Occupations
  - 132 740 Information Communication Occupations

    - 132 750 Materials Support Occupations
    - 132 760 Personnel/Training and Related Occupations
    - 132 770 Stenographic/Secretarial and Related Occupations
    - 132 780 Supervisory and Management Occupations
    - 132 790 Typing and Related Occupations
- 132 800 Other Office Occupations
    - 132 810 Office Occupations Cluster
    - 132 890 Miscellaneous Office Occupations
- 132 900 Other Business Occupations

133 000 Marketing Education

- 133 100 Distributive Education Clusters
- 133 200 Distributive Education (Section 1)
    - 133 210 Advertising Services
    - 133 220 Apparel and Accessories
    - 133 230 Automotive
    - 133 240 Finance and Credit
    - 133 250 Floristry
    - 133 260 Food Distribution
    - 133 270 Food Services
    - 133 280 General Merchandise
- 133 300 Distributive Education (Section 2)
    - 133 310 Hardware/Building/Farm and Garden
    - 133 320 Home Furnishings
    - 133 330 Hotel and Lodging
    - 133 340 Industrial Marketing
    - 133 350 Insurance
    - 133 360 Personal Services
    - 133 370 Real Estate
    - 133 380 Recreation and Tourism
- 133 400 Distributive Education (Section 3)
    - 133 410 Transportation
    - 133 420 Retail/Wholesale Trades, Other
    - 133 490 Other Distributive Education Occupations
- 133 500 Distribution
    - 133 510 Distribution 1 (First Year)
    - 133 520 Distribution 2 (Second Year)
    - 133 530 Distribution 3 (Third Year)
- 133 900 Other Distributive Education

134 000 Health Occupations Education

- 134 100 Health Occupations Cluster
- 134 200 Dental
- 134 300 Medical Laboratory Technology
    - 134 310 Medical Laboratory Assisting
    - 134 390 Other Medical Laboratory Technology
- 134 400 Nursing
    - 134 410 Nursing Assisting
    - 134 490 Other Nursing
- 134 500 Rehabilitation

  - 134 510 Occupational Therapy
  - 134 590 Other Rehabilitation
- 134 600 Miscellaneous Health Occupations
  - 134 610 Medical Assisting
  - 134 620 Community Health Aide
- 134 900 Other Health Occupations

135 000 Family and Consumer Education

- 135 100 Home Economics Cluster
- 135 200 Home Economics, Family Focus
  - 135 210 Home Economics, Comprehensive
  - 135 220 Child Development
  - 135 230 Clothing and Textiles
  - 135 240 Consumer Education
  - 135 250 Family Relations
  - 135 260 Food and Nutrition
  - 135 270 Housing and Home Furnishings
  - 135 290 Other Home Economics, Family Focus
- 135 300 Occupational Preparation
  - 135 310 Child Services
  - 135 320 Clothing and Textile Services
  - 135 330 Food Services
  - 135 340 Housing Services
  - 135 350 Family and Community Services
  - 135 390 Other Occupational Preparation
- 135 900 Other Home Economics

136 000 Technology Education

- 136 200 Industrial Arts (Section 1)
  - 136 210 Construction
  - 136 220 Industrial Crafts
  - 136 230 Drafting
    - 136 231 Architectural Drafting
    - 136 232 Engineering Drawing
    - 136 233 Mechanical Drawing
    - 136 239 Other Drafting
  - 136 240 Electricity/Electronics
    - 136 241 Electricity
    - 136 242 Electricity/Electronics
    - 136 243 Electronics
    - 136 249 Other Electricity/Electronics
  - 136 250 Elementary Industrial Arts
  - 136 260 General Industrial Arts
  - 136 270 Graphic Arts
    - 136 271 Graphic Arts
    - 136 272 Photography
    - 136 273 Printing
    - 136 279 Other Graphic Arts
  - 136 280 Home Mechanics
- 136 300 Industrial Arts (Section 2)
  - 136 310 Industrial Arts Mathematics

  - 136 320 Industrial Materials and Processes
    - 136 321 Fluid Power
  - 136 350 Manufacturing
  - 136 360 Metals
    - 136 361 Metal Machining
    - 136 362 Sheet Metal
    - 136 363 Welding
    - 136 369 Other Metals
  - 136 370 Plastics
  - 136 380 Power/Automotive Mechanics
    - 136 381 Power Auto Mechanics
    - 136 382 Power Mechanics
    - 136 383 Transportation
    - 136 389 Other Power/Auto Mechanics
- 136 400 Industrial Arts (Section 3)
  - 136 410 Research and Development
  - 136 430 Woods
    - 136 431 Woods
    - 136 439 Other Woods
  - 136 490 Other Industrial Arts
- 136 500 Trade and Industry Occupations (Section 1)
  - 136 510 Air Conditioning
  - 136 520 Appliance Repair
  - 136 530 Automotive Services
  - 136 540 Aviation Occupations
  - 136 550 Blueprint Reading
  - 136 560 Business Machine Maintenance
  - 136 570 Commercial Art Occupations
  - 136 580 Commercial Photography Occupations
- 136 600 Trade and Industry Occupations (Section 2)
  - 136 610 Construction and Maintenance Trades
    - 136 611 Plumbing and Pipefitting
  - 136 620 Diesel Mechanics
  - 136 630 Drafting Occupations
  - 136 640 Electrical Occupations
  - 136 650 Electronic Occupations
  - 136 680 Graphic Arts Occupations
- 136 700 Trade and Industry Occupations (Section 3)
  - 136 710 Metalworking Occupations
  - 136 740 Plastic Occupations
  - 136 750 Public Service Occupations
- 136 800 Trade and Industry Occupations (Section 4)
  - 136 810 Small Engine Repair
  - 136 850 Woodworking Occupations
  - 136 890 Other Trade and Industry Occupations
- 136 900 Other Industrial Education

138 000 Vocational Special Needs

- 138 100 Disadvantaged
  - 138 110 Vocational Information Planned Classroom Activities
  - 138 120 Exploratory Work Experience
  - 138 130 Specialized Vocational Preparation

- 138 140 Vocational Orientation Service
- 138 150 Work Evaluation
- 138 190 Other Disadvantaged

- 138 200 Handicapped
  - 138 210 Vocational Information Planned Classroom Activities
  - 138 220 Exploratory Work Experience
  - 138 230 Specialized Vocational Preparation
  - 138 240 Vocational Orientation Service
  - 138 250 Work Evaluation
  - 138 290 Other Handicapped
- 138 300 Limited English
- 138 900 Other Vocational Special Needs

139 000 Other Vocational Curriculum

140 000 PHYSICAL CURRICULUM

141 000 Health

- 141 100 Community Health
- 141 200 Consumer Health
- 142 300 Disease Prevention and Control
- 141 400 Environmental Health
- 141 500 Family Life Education
- 141 600 Growth and Development
- 141 700 Health Maintenance and Care
  - 141 710 Foods and Nutrition
  - 141 720 Dental Health
  - 141 730 Harmful Substances
  - 141 740 Physical Fitness
  - 141 750 Personal Grooming and Body Care
  - 141 760 Mental Health
  - 141 790 Other Health Maintenance
- 141 900 Other Health
  - 141 910 Health Careers

142 000 Safety

- 142 100 Firearms
- 142 200 Fire Safety
- 142 300 Holiday and Vacation Safety
- 142 400 Personal Responsibility in Unsupervised Activities
- 142 500 Safety in the Home
- 142 600 Safety in Physical Education and Recreation
- 142 700 School Safety
- 142 800 Water Safety
- 142 900 Other Safety

143 000 Physical Education

- 143 100 Aquatics

143 200 Body Dynamics
143 300 Dance, Rhythms, and Dramatic Activities
143 400 Group Games, Contests, and Relays
143 500 Individual and Dual Sports
143 600 Outdoor Recreational Activities
143 700 Stunts, Tumbling, and Gymnastics
143 800 Team Sports
143 900 Other Physical Education

144 000 Recreation

144 100 Arts and Crafts
144 200 Communicated Arts
144 300 Hobbies
144 400 Outdoor Recreation
144 500 Performing Arts
144 600 Physical Recreation
144 700 Voluntary Services
144 900 Other Recreation

145 000 Driver Education

145 100 Classroom
145 200 Behind-the-Wheel Driving
145 300 Driver Simulator
145 900 Other Driver Education

146 000 Safety Education

146 100 Civil Defense
146 200 Explosives
146 300 Law, Liability, and Responsibility
146 400 Traffic Safety
    146 410 Bicycle, Motor Bike, Other
    146 420 Passenger
    146 430 Pedestrian
    146 440 Student Patrol
    146 490 Other Traffic Safety
146 500 Vocational and Occupational Safety
146 900 Other Safety Education

149 000 Other Physical Curriculum

149 100 Reserve Officer Training Corps (ROTC)
149 900 Other

150 000 SPECIAL CURRICULUM

151 000 Culturally/Socially Disadvantaged

152 000 Early Childhood

153 000 Emotionally Disturbed

154 000 Gifted and Talented

155 000 Mentally Retarded

- 155 200 Mild/Borderline
- 155 300 Moderate/Severe

156 000 Physical/Sensory Handicapped

- 156 100 Hearing Impairment and Deaf/Blind
- 156 110 Hearing Impairment
- 156 120 Deaf/Blind
- 156 200 Homebound
  - 156 210 Instruction for EEN Pupils
  - 156 220 Instruction for Non-EEN Pupils
- 156 300 Physical/Occupational Therapy (Medical)
  - 156 310 Occupational Therapy
  - 156 320 Physical Therapy
- 156 400 Physical/Other Health Impaired
  - 156 410 Classroom Instruction
  - 156 420 Hosptial Instruction
- 156 500 School-Age Mother
  - 156 510 Classroom Instruction
  - 156 520 Homebound Instruction
- 156 600 Speech/Language
- 156 700 Visually Impaired
- 156 900 Other Physically Handicapped

157 000 Learning Disabilities

158 000 Alternate Delivery Systems

- 158 100 Multicategorical (MC) Programs
- 158 200 Service Needs Delivery System (SNDS)

159 000 Other Special Curriculum

160 000 CO-CURRICULAR ACTIVITIES

161 000 Academic

- 161 300 Co-Educational
  - 161 301 Art Club
  - 161 302 Biology Club
  - 161 303 Boys' Nation
  - 161 304 Debate Club
  - 161 305 Distributive Education Clubs of America
  - 161 306 Dramatics Club
  - 161 307 Family Living Club
  - 161 308 4-H Club
  - 161 309 Foreign Language Club
  - 161 310 Future Business Leaders of America
  - 161 311 Future Farmers of America
  - 161 312 Future Homemakers of America

161 313	Future Teachers of America
161 314	Girls' Nation
161 315	Industrial Arts Student Club
161 316	International Relations Club
161 317	Journalism Club
161 318	Junior Achievement, Incorporated
161 319	Literary Club
161 320	Mathematics Club
161 321	Music Club
161 322	National Honor Society
161 323	National Junior Honor Society
161 324	National Thespian Society
161 325	Office Education Association
161 326	Photography Club
161 327	Quill and Scroll
161 328	Science Club
161 329	Science Fair, International
161 330	Social Studies Club
161 331	Speech Club
161 332	Student Nurses Association
161 333	Vocational Industrial Clubs of America
161 334	Voice of Democracy
161 335	Young Farmer Association
161 336	Chess Club
161 337	Student Newspaper
161 338	Yearbook
161 339	Forensics
161 340	Academic Decathlon
161 341	Odyssey of the Mind
161 342	Future Problem Solving
161 390	Other Academic Activities

162 000 Athletic/Sport

162 100 For Females

162 101	Aquatics
162 102	Archery
162 103	Badminton
162 104	Baseball
162 105	Basketball
162 106	Bowling
162 107	Cheerleading
162 108	Cross Country
162 109	Field Hockey
162 110	Football
162 111	Girls' Athletic Association
162 112	Golf
162 113	Gymnastics
162 114	Riflery
162 115	Snow Skiing
162 116	Soccer
162 117	Softball
162 118	Tennis
162 119	Track and Field

162 120	Twirlers (Baton)
162 121	Volleyball
162 122	Wrestling
162 123	Ice Hockey
162 124	Swimming
162 190	Other Athletic/Sport Activities for Females Including Intramurals
162 200	For Males
162 201	Aquatics
162 202	Archery
162 203	Badminton
162 204	Baseball
162 205	Basketball
162 206	Bowling
162 207	Cheerleading
162 208	Cross Country
162 209	Field Hockey
162 210	Football
162 212	Golf
162 213	Gymnastics
162 214	Riflery
162 215	Snow Skiing
162 216	Soccer
162 217	Softball
162 218	Tennis
162 219	Track and Field
162 220	Twirlers (Baton)
162 221	Volleyball
162 222	Wrestling
162 223	Ice Hockey
162 224	Swimming
162 290	Other Athletic/Sport Activities for Males Including Intramurals
162 300	Co-Educational
162 301	Aquatics
162 302	Archery
162 303	Badminton
162 304	Baseball
162 305	Basketball
162 306	Bowling
162 307	Cheerleading
162 308	Cross Country
162 309	Field Hockey
162 310	Football
162 312	Golf
162 313	Gymnastics
162 314	Riflery
162 315	Snow Skiing
162 316	Soccer
162 317	Softball
162 318	Tennis
162 319	Track and Field

162 320	Twirlers (Baton)
162 321	Volleyball
162 322	Wrestling
162 323	Ice Hockey
162 334	Swimming
162 390	Other Athletic/Sport Activities (Co-Ed) Including Intramurals
162 400	Miscellaneous

163 000 Music (Co-Curricular Activities)

163 300	Co-Educational
163 301	Combo
163 302	Concert Band
163 303	Dance Band
163 304	Drum and Bugle Corps
163 305	Marching Band
163 306	Pep Band
163 307	Choir
163 308	Chorus
163 309	Instrumental Ensemble
163 310	Vocal Ensemble
163 311	Glee Club
163 312	Music Production
163 313	Orchestra
163 390	Other Music Activities

164 000 School/Public Service

164 300	Co-Educational
164 301	Audiovisual Assistant
164 302	Film Projectionist
164 303	Laboratory Assistant
164 304	Library Assistant
164 305	National Junior Red Cross
164 306	National Student Traffic Safety Program
164 307	Office Assistant
164 308	Poster and Display Club
164 309	School Newspaper Photographer
164 310	School Service Club
164 311	Student Council
164 312	Student Patrol
164 313	Student Union/Student Activity Center
164 314	Student Exchange Program
164 315	Library Club
164 316	Letter Winners' Club
164 317	Booster Club
164 390	Other School/Public Service Activities

165 000 Social

165 300 Co-Educational
- 165 301 Boy Scouts of America
- 165 302 Camp Fire Girls
- 165 303 Creative Dance
- 165 304 Cub Scouts (BSA)
- 165 305 Folk Music Club
- 165 306 Girls' Recreation Association
- 165 307 Girl Scouts of the U.S.A.
- 165 308 Hi-Y
- 165 309 Hobby Club
- 165 310 Junior Hi-Y
- 165 311 Junior Tri-Hi-Y
- 165 312 Stamp Club
- 165 313 Tri-Hi-Y
- 165 314 Y.M.C.A.
- 165 315 Y-Teens
- 165 316 Y.W.C.A.
- 165 317 Modern Dance Club
- 165 318 Greek Letter Societies
- 165 390 Other Social Activities

166 000 Classes

166 300 Co-Educational
- 166 386 Class of 1986
- 166 387 Class of 1987
- 166 388 Class of 1988
- 166 389 Class of 1989
- 166 390 Class of 1990
- 166 391 Class of 1991
- 166 392 Class of 1992
- 166 393 Class of 1993
- 166 394 Class of 1994
- 166 395 Class of 1995
- 166 396 Class of 1996
- 166 397 Class of 1997
- 166 398 Class of 1998
- 166 399 Class of 1999

200 000 SUPPORT SERVICES

210 000 PUPIL SERVICES

211 000 Direction of Pupil Services

212 000 Social Work

- 212 100 Direction of Social Work
- 212 200 Social Work
- 212 900 Other Social Work

213 000 Guidance

213 100	Direction of Guidance
213 200	Counseling
213 300	Appraisal
213 400	Information
213 500	Placement
213 900	Other Guidance

214 000 Health

214 100	Direction of Health
214 200	Medical
214 300	Dental
214 400	Nursing
214 900	Other Health

215 000 Psychological Services

215 100	Direction of Psychological Services and/or Special Education
215 200	Direct Psychological Services
215 900	Other Psychological Services

216 000 Speech Pathology & Audiology Services

216 100	Direction of Speech and Audiology Services
216 900	Other Speech Pathology & Audiology Services

217 000 Attendance

217 100	Direction of Attendance
217 200	Attendance
217 300	Pupil Accounting
217 900	Other Attendance

219 000 Other Pupil Services

220 000 INSTRUCTIONAL STAFF SERVICES

221 000 Improvement of Instruction

221 100	Direction of Improvement of Instruction
221 200	Curriculum Development
221 300	Instructional Staff Training
221 400	Professional Library
221 900	Other Improvement of Instruction

222 000 Educational Media

222 100	Direction of Educational Media
222 200	School Library
222 300	Audiovisual
222 400	Educational Television
222 500	Computer-Assisted Instruction
222 900	Other Educational Media

223 000 Supervision and Coordination

223 100 Athletics
223 300 Exceptional Education
223 500 General Instruction
223 700 Vocational Education
223 900 Other Supervision and Coordination

229 000 Other Instructional Staff Services

230 000 GENERAL ADMINISTRATION

231 000 Board of Education

231 100 Board Members
231 400 Election
231 500 Legal
231 600 School Census
231 700 Audit
231 900 Other Board of Education

232 000 District Administration

232 100 Office of the Superintendent
232 200 Community Relations
232 300 Staff Relations and Negotiations
232 400 State and Federal Relations
232 900 Other District Administration

239 000 Other General Administration

240 000 SCHOOL BUILDING ADMINISTRATION

241 000 Office of the Principal

249 000 Other School Building Administration

250 000 BUSINESS ADMINISTRATION

251 000 Direction of Business

252 000 Fiscal

252 100 Direction of Fiscal
252 200 Budgeting
252 300 Receiving and Disbursing Funds
252 400 Payroll
252 500 Financial Accounting
252 600 Internal Auditing
252 700 Property Accounting
252 900 Other Fiscal

253 000 Operation

- 253 100 Direction of Operation
- 253 200 Sites
- 253 300 Buildings
- 253 400 Equipment
- 253 500 Vehicle Servicing (Not Pupil Transportation Vehicles)
  - 253 510 Fueling
  - 253 520 Lubrication
  - 253 530 Cleaning
  - 253 540 Inspection
  - 253 590 Other Vehicle Services (Not Pupil Transportation Vehicles)
- 253 600 Vehicle Acquisition
- 253 700 Security Services
- 253 900 Other Operation

254 000 Maintenance

- 254 100 Direction of Maintenance
- 254 200 Sites
- 254 300 Buildings
- 254 400 Equipment
- 254 500 Vehicle Maintenance (Not Pupil Transportation Vehicles)
  - 254 510 Repair
  - 254 520 Painting
  - 254 530 Parts Replacement
  - 254 590 Other Vehicle Maintenance (Not Pupil Transportation Vehicles)
- 254 600 Vehicle Acquisition
- 254 900 Other Maintenance

255 000 Facilities Acquisition/Remodeling

- 255 100 Construction
- 255 200 Purchase
- 255 300 Remodeling
- 255 400 Rental in Lieu of Purchase

256 000 Pupil Transportation

- 256 100 Direction of Pupil Transportation
- 256 200 District Operation
  - 256 210 Fleet
  - 256 220 Shuttle Services
  - 256 240 Co-Curricular Activities
  - 256 250 Special Transportation (Handicapped Children)
    - 256 251 Resident Special Transportation
    - 256 252 Nonresident Boarding Home/Special Transportation
    - 256 255 Resident Weekend Transportation
    - 256 257 Physical Therapy/Occupational Therapy Transportation
  - 256 260 Special Transportation (Integration)
  - 256 270 Field Trips
  - 256 290 Other Vehicle Operation

- 256 300 Vehicle Acquisition
- 256 500 Vehicle Maintenance
    - 256 510 Vehicle Repair
    - 256 520 Vehicle Painting
    - 256 530 Vehicle Parts Replacement
    - 256 590 Other Vehicle Maintenance
- 256 600 Vehicle Servicing
    - 256 610 Vehicle Fueling
    - 256 620 Vehicle Lubrication
    - 256 630 Vehicle Cleaning
    - 256 640 Vehicle Inspection
    - 256 690 Other Vehicle Servicing
- 256 700 Contracted Transportation
    - 256 710 Fleet
    - 256 720 Shuttle Services
    - 256 730 Parent Contract
    - 256 740 Co-Curricular
    - 256 750 Special Transportation (Handicapped)
        - 256 751 Resident Special Transportation
        - 256 752 Nonresident Boarding Home/Special Transportation
        - 256 755 Resident Weekend Transportation
        - 256 757 Physical Therapy/Occupational Therapy Transportation
    - 256 760 Special Transportation (Integration)
    - 256 770 Field Trips
    - 256 790 Other Contracted Transportation
- 256 800 Insurance Services
- 256 900 Other Pupil Transportation
    - 256 910 Housing in Lieu of Transportation
    - 256 911 Housing in Lieu of Transportation - Regular
    - 256 912 Housing in Lieu of Transportation - Handicapped Children

257 000 Food Services

- 257 100 Direction of Food Services
- 257 200 Food Preparation and Dispensing
    - 257 210 Breakfast
        - 257 211 Equipment Assistance
        - 257 219 Other Breakfast
    - 257 220 Lunch
        - 257 221 Equipment Assistance
        - 257 229 Other Lunch
    - 257 230 Elderly
    - 257 240 Milk
    - 257 250 A La Carte
    - 257 260 Summer Food Service
    - 257 290 Other Food Preparation and Dispensing
- 257 300 Food Delivery
- 257 900 Other Food Services

258 000 Internal Services

- 258 100 Direction of Internal Services
- 258 200 Purchasing
- 258 300 Warehousing and Distributing

258 400 Publishing/Duplicating
258 500 Mail
258 600 School Store
258 900 Other Internal Services

259 000 Other Business Administration

260 000 CENTRAL SERVICES

261 000 Direction of Central Services

262 000 Systemology

262 100 Direction of Systemology
262 200 Research
262 300 Planning
262 400 Development
262 500 Evaluation
262 900 Other Systemology

263 000 Information

263 100 Direction of Information
263 200 Internal Information
263 300 Public Information
263 400 Management Information
263 900 Other Information

264 000 Staff Services

264 100 Direction of Staff Services
264 200 Recruitment and Placement
264 300 Staff Accounting
264 400 Noninstructional Staff Training
264 500 Health Services
264 900 Other Staff Services

265 000 Statistics

265 100 Direction of Statistics
265 200 Statistical Analysis
265 300 Statistical Reporting
265 900 Other Statistics

266 000 Data Processing

266 100 Direction of Data Processing
266 200 Systems Analysis
266 300 Programming
266 400 Operations
266 900 Other Data Processing

269 000 Other Central Services

- **270 000 INSURANCE AND JUDGMENTS**
- **280 000 DEBT SERVICES**
  - **281 000 Long-Term Capital Debt**
  - **282 000 Refinancing**
  - **283 000 Operational Debt**
- **290 000 OTHER SUPPORT SERVICES**
  - **291 000 Early Retirement Benefits**
  - **292 000 CESA General Administration**
  - **299 000 Miscellaneous**

300 000 COMMUNITY SERVICES

- **310 000 ADULT EDUCATION**
- **320 000 DAY CARE**
- **330 000 PRE-SCHOOL**
- **340 000 RECREATION**
- **390 000 OTHER COMMUNITY SERVICES**

400 000 NON-PROGRAM TRANSACTIONS

- **410 000 INTERFUND OPERATING TRANSFERS**
- **420 000 TRUST FUND AWARD/SCHOLARSHIP**
- **430 000 GENERAL TUITION PAYMENTS**
- **490 000 OTHER NON-PROGRAM TRANSACTIONS**

500 000 DISTRICT-WIDE (use only with a source code)

PROGRAM/PROJECT DIMENSION

141	ECIA-I Basic Grant (Education Consolidation and Improvement Act)
142	ECIA-I Migrant
143	ECIA-I Neglected and Delinquent
144	ECIA-I Handicapped
145	ECIA-I Migrant Coordination Program (CESA)
150	ECIA-2 Districts may use numbers 151 through 190 to identify specific ECIA-2 programs
250	LSCA Library Aid (LEA)
260	ESAA (Emergency School Assistance Act)
270	EESA (Math/Science)
281	Job Training Partnership Act (JTPA), 6% Incentive Grant
282	JTPA, 8% Coordination and Education Grant
283	State Youth Initiative Program, JTPA
290	IESSAA (Indian Elementary/Secondary School Assistance Act)
310	Johnson-O'Malley Act
320	Children at Risk Program
329	Drug Free Schools and Communities Act 1986
330	Special Project Act
331	Pre-School to Grade 5 Program
332	Removal of Architectural Barriers to the Handicapped
333	Family Life Grant/YOTF
340	PL 94-142 (Education of All Handicapped Children Act)
341	EHA, PL 94-142 Flow Through
342	EHA, PL 94-142 Discretionary
343	EHA, PL 94-142 Early Childhood Incentive
347	PL 99-457 Preschool Entitlement
348	PL 99-457 Preschool Discretionary
360	EHA Title VI-C Education Deaf/Blind
395	Alcohol & Drug Abuse Assistance (Chapter 331, Wis. Stats.)
396	Comprehensive Alcohol/Driver and Traffic Safety Program
400	Carl Perkins (Vocational Education Act) Funded Districts may chose specific code numbers in the 400 services not currently assigned for separately funded program/projects.
402	Carl Perkins (Vocational Education Act) Funded - Consumer and Homemaker Education
410	Education for Employment
520	Bilingual/Bicultural
530	Transition Program for Refugee Children
536	Emergency Immigrant Education Assistance
540	Food Service
545	Donated Foods
600-999	May be Assigned by Local School District

FISCAL YEAR DIMENSION

6	1985-86
7	1986-87
8	1987-88
9	1988-89
0	1989-90
1	1990-91
2	1991-92
3	1992-93
4	1993-94
5	1994-95
6	1995-96
7	1996-97
8	1997-98
9	1998-99

BALANCE SHEET ACCOUNTS

700 000 ASSETS

- **710 000 CURRENT ASSETS**
  - **711 000 Cash**
    - 711 100 Cash on Deposit
    - 711 200 Cash on Hand
      - 711 210 Petty Cash
      - 711 220 Cash Change Funds
    - 711 300 Cash with Fiscal Agent
  - **712 000 Investments**
    - 712 100 Certificates of Deposit
    - 712 200 Savings Accounts/State Investment Pool
    - 712 300 Government Securities
      - 712 320 Local Government Securities
      - 712 360 State Government Securities
      - 712 370 Federal Government Securities
      - 712 390 Other Government Securities
    - 712 400 Repurchase Agreement
  - **713 000 Receivables**
    - 713 100 Taxes Receivable
    - 713 200 Accounts Receivable
    - 713 300 Interest Receivable
  - **714 000 Due from other Funds**
    - 714 100 Due from General Fund
    - 714 200 Due from Special Revenue Funds
      - 714 220 Due from Special Projects Fund
      - 714 250 Due from Food Service Fund
      - 714 280 Due from Community Service Fund
      - 714 290 Due from Package and Cooperative Fund
    - 714 300 Due from Debt Service Fund
    - 714 400 Due from Capital Projects Fund
    - 714 600 Due from Agency Fund
    - 714 710 Due from Expendable Trust Fund
    - 714 740 Due from Expendable Insurance Trust Fund
    - 714 750 Due from Non-Expendable Trust Fund
  - **715 000 Due from other Governments**
    - 715 100 Due from Local Governments
    - 715 200 Due from Districts Within Wisconsin
    - 715 300 Due from Districts Outside Wisconsin
    - 715 400 Due from Intermediate Governments
      - 715 410 Due from County
      - 715 420 Due from CESA
      - 715 490 Due from Other Intermediate Governments

- 715 500 Due from State Government
- 715 600 Due from Federal Government

716 000 Inventory
- 716 001 Inventory Receipts and Issues (WESSAS/CS Only)
- 716 002 Inventory Clearing (WESSAS/CS Only)
- 716 003 Inventory Adjustments (WESSAS/CS Only)
- 716 100 Inventory (Non-WESSAS/CS)
- 716 400 Assets Held for Resale

717 000 Prepaid Expenses

719 000 Other Current Assets

740 000 NONCURRENT ASSETS

741 000 Advance to Other Funds
- 741 100 Advance to General Fund
- 741 200 Advance to Special Revenue Funds
  - 741 220 Advance to Special Projects Fund
  - 741 250 Advance to Food Service Fund
  - 741 280 Advance to Community Service Fund
  - 741 290 Advance to Package and Cooperative Fund
- 741 300 Advance to Debt Service Fund
- 741 400 Advance to Capital Projects Fund
- 741 600 Advance to Agency Fund
- 741 710 Advance to Expendable Trust Fund
- 741 740 Advance to Expendable Insurance Trust Fund
- 741 750 Advance to Non-Expendable Trust Fund

749 000 Other Noncurrent Assets

750 000 FIXED ASSETS (To be used only in general fixed assets account group 07)
- **751 000 Sites (including improvements other than buildings)**
- **753 000 Buildings**
- **754 000 Equipment (including vehicles)**
- **759 000 Construction Work in Progress**

760 000 OTHER DEBITS (To be used only in general long-term obligation account group 08)
- **761 000 Amount Available**
- **762 000 Amount to be Provided for Long-Term Obligations**

800 000 LIABILITIES

805 000 ENCUMBERED RESERVE CLEARING ACCOUNT, PRIOR YEAR (WESSAS/CS ONLY)

810 000 CURRENT LIABILITIES

811 000 Payables

- 811 100 Temporary Notes Payable
- 811 200 Accounts Payable
- 811 300 Judgments Payable

- 811 400 Contracts Payable
- 811 500 Matured Long-Term Debt Payable
  - 811 510 Matured Long-Term Debt Payable - Principal
  - 811 520 Matured Long-Term Debt Payable - Interest
- 811 600 Withholdings and Related District Fringes Payable
  - 811 610 Employee Payroll Taxes Payable
    - 811 611 FICA
    - 811 612 Federal Income Tax
    - 811 613 State Income Tax
  - 811 620 Retirement Deductions Payable
    - 811 621 State Teachers Retirement Fund
    - 811 622 Wisconsin Retirement Fund
    - 811 629 Other Retirement Deductions
  - 811 630 Insurance Deductions Payable
    - 811 631 Health Insurance
    - 811 632 Dental Insurance
    - 811 633 Catastrophic Insurance
    - 811 634 Life Insurance
    - 811 635 Disability Insurance
    - 811 639 Other Insurance Deductions
  - 811 640 Charitable Contributions Payable
  - 811 650 Union Dues Deductions Payable
  - 811 660 Employees' Savings Deductions Payable
    - 811 661 Savings Bonds
    - 811 662 Credit Union
    - 811 669 Other Savings Deductions
  - 811 670 Tax Sheltered Annuity Deductions Payable
  - 811 680 Garnishment Deductions Payable
  - 811 690 Other Deductions Payable
- 811 700 Accrued Interest Payable
- 811 800 Accrued Payroll Payable
- 811 900 Unused Vested Employee Benefits
  - 811 910 Unused Vacation Credits
  - 811 920 Unused Sick Leave Credits
  - 811 990 Other Unused Vested Employee Benefits

812 000 Due to Other Funds

- 812 100 Due to General Fund
- 812 200 Due to Special Revenue Fund
  - 812 220 Due to Special Projects Fund
  - 812 250 Due to Food Service Fund
  - 812 280 Due to Community Services Fund
  - 812 290 Due to Package and Cooperative Fund
- 812 300 Due to Debt Service Fund
- 812 400 Due to Capital Projects Fund
- 812 600 Due to Agency Fund
- 812 710 Due to Expendable Trust Fund
- 812 740 Due to Expendable Insurance Trust Fund
- 812 750 Due to Non-Expendable Trust Fund

813 000 Due to Other Governments

- 813 100 Due to Local Governments
- 813 200 Due to Districts Within Wisconsin
- 813 300 Due to Districts Outside Wisconsin

813 400	Due to Intermediate Governments
813 410	Due to County
813 420	Due to CESA
813 490	Due to Other Intermediate Governments
813 500	Due to State Government
813 600	Due to Federal Government
814 000	**Due to Student Organizations**
815 000	**Deposits Payable**
816 000	**Deferred Revenues**
816 100	Property Taxes
816 200	State Aids
816 300	Federal Aids
816 900	Other Deferred Revenues
819 000	**Other Current Liabilities**
840 000	**NONCURRENT LIABILITIES**
841 000	**Advances from Other Funds**
841 100	Advance from General Fund
841 200	Advance from Special Revenue Fund
841 220	Advance from Special Projects Fund
841 250	Advance from Food Service Fund
841 280	Advance from Community Service Fund
841 290	Advance from Package and Cooperative Fund
841 300	Advance from Debt Service Fund
841 400	Advance from Capital Projects Fund
841 600	Advance from Agency Fund
841 710	Advance from Expendable Trust Fund
841 740	Advance from Expendable Insurance Trust Fund
841 750	Advance from Non-Expendable Trust Fund
842 000	**Long-Term Debt** (To be used with general long-term obligation account group 08)
842 100	Long-Term Notes Payable
842 200	State Trust Fund Loans Payable
842 300	Long-Term Bonds Payable
842 400	School Building Corporation Debt Payable
842 500	Land Contracts Payable
842 600	Capital Leases Payable
849 000	**Other Long-Term Liabilities** (To be used with general long-term account group 08)
900 000	**FUND EQUITY**
910 000	**INVESTMENT IN FIXED ASSETS** (To be used only in general fixed assets account group 07)
911 000	**Long-Term Debt**
912 000	**Annual Tax Levy**
913 000	**Federal Grants**

- **914 000 State Grants**
- **915 000 Fund Balance**
- **916 000 Donations**
- **919 000 Unclassified**

930 000 FUND BALANCE

- **931 000 Fund Balance - Reserved**
  - 931 100 Reserved for Encumbrances
  - 931 200 Reserved for Inventories
  - 931 300 Reserved for Advances to Other Funds
  - 931 400 Reserved for Self-Insurance
  - 931 500 Reserved for Scholarships (Funds 71 or 75)
  - 931 600 Reserved for Capital Assets Held For Resale
  - 931 700 Reserved for Debt Retirement (Fund 30)
  - 931 800 Reserved for Subsequent Year's Budget
  - 931 900 Other Reserved Fund Balance

- **932 000 Fund Balance - Unreserved - Designated**
  - 932 100 Designated for Working Cash Balance
  - 932 900 Designated For Other Purposes

- **933 000 Fund Balance - Unreserved - Undesignated**

990 000 FUND BALANCE - RESIDUAL EQUITY TRANSFERS

- **991 000 Debit (Transfers Out)**

- **992 000 Credit (Transfers In)**

LOCAL DIMENSIONS

GRADE LEVEL SEQUENCE

01	Grade 1
02	Grade 2
03	Grade 3
04	Grade 4
05	Grade 5
06	Grade 6
07	Grade 7
08	Grade 8
09	Grade 9
10	Grade 10
11	Grade 11
12	Grade 12
13	Pre-Kindergarten
14	Kindergarten
15	Primary (1, 2, and 3)
16	Intermediate (4, 5, and 6)
17	Upper Elementary (7 and 8)
18	Elementary (All)
19	Middle School
20	Junior High School
21	Senior High School
22	Ungraded
99	Not Applicable

INSTRUCTIONAL METHOD SEQUENCE

1	Lecture
2	Discussion
3	Laboratory
4	Programmed Learning
5	Audio-Visual Instruction
6	Other Methods of Teaching
9	Not Applicable

JOB CLASSIFICATION SEQUENCE

- 100 OFFICIAL/ADMINISTRATIVE
  - 101 Administrative Assistant
  - 102 Administrative Intern
  - 103 Assistant/Deputy/Associate Superintendent
  - 104 Assistant Principal
  - 105 Board of Education Member
  - 106 Foreperson
  - 107 Ombudsperson
  - 108 Principal
  - 109 Superintendent/District Administrator
  - 110 Supervisor/Manager/Director
- 200 PROFESSIONAL (EDUCATIONAL)
  - 201 Curriculum Specialist
  - 202 Counselor
  - 203 Librarian/Media Specialist
  - 204 Remedial Specialist
  - 205 Teacher
  - 206 Teacher Intern
- 300 PROFESSIONAL (OTHER)
  - 301 Accountant
  - 302 Analyst
  - 303 Architect
  - 304 Audiologist
  - 305 Auditor
  - 306 Dentist
  - 307 Dietitian/Nutritionist
  - 308 Editor
  - 309 Engineer
  - 310 Evaluator
  - 311 Lawyer
  - 312 Negotiator
  - 313 Opthalmologist
  - 314 Optometrist
  - 315 Personnel Specialist
  - 316 Physician
  - 317 Planner
  - 318 Psychiatrist
  - 319 Psychologist
  - 320 Public/Community Relations Specialist
  - 321 Registered Nurse
  - 322 Registrar
  - 323 Researcher
  - 324 Social Worker
  - 325 Statistician
  - 326 Therapist
- 400 TECHNICAL
  - 401 Audiometrist
  - 402 Computer Operator

- 403 Dental Hygienist
- 404 Graphic Artist
- 405 Inspector
- 406 Practical Nurse
- 407 Programmer
- 408 Psychometrist
- 409 Purchasing Agent
- 410 Student Teacher

500 OFFICE/CLERICAL

- 501 Bookkeeper
- 502 Clerk
- 503 Messenger
- 504 Records Manager
- 505 Teaching Aide

600 CRAFTS AND TRADES

- 610 Carpenter
  - 611 Apprentice
  - 612 Practitioner
  - 613 Master
- 620 Electrician
  - 621 Apprentice
  - 622 Practitioner
  - 623 Master
- 630 Glazier
- 640 Maintenance Worker
- 650 Mason
  - 651 Apprentice
  - 652 Practitioner
  - 653 Master
- 660 Mechanic
- 670 Painter
- 680 Plasterer
- 690 Plumber
  - 691 Apprentice
  - 692 Practitioner
  - 693 Master

700 SERVICE

- 701 Attendance Officer
- 702 Custodian
- 703 Dispatcher
- 704 Elevator Operator
- 705 Food Service Worker
- 706 Groundskeeper
- 707 Guard/Watchperson
- 708 Monitor
- 709 Stores Handler
- 710 Vehicle Operator

900 NOT APPLICABLE

RACE SEQUENCE

1	American Indian or Alaskan Native
2	Asian or Pacific Islander
3	Black (Not of Hispanic Origin)
4	Hispanic
5	White (Not of Hispanic Origin)
9	Not Applicable

SEX SEQUENCE

1	Female
2	Male
3	Co-Educational
9	Not Applicable

SPECIALIZATION SEQUENCE

1	Unspecialized
2	Culturally/Socially Handicapped
3	Emotionally Disturbed
4	Gifted and Talented
5	Mentally Retarded
6	Physically/Sensory Handicapped
7	Learning Disability
8	Bilingual/Bicultural
9	Other Specialization

CHAPTER 3

DEFINITIONS OF
COMMON DIMENSIONS

Common dimensions, as the name implies, are those WESSAS dimensions which are in common use by school districts in Wisconsin. The common dimensions serve as the basis for state and federal reports.

FUND DIMENSION

A fund is an independent accounting entity consisting of a self-balancing set of asset accounts, liability accounts, and equity accounts. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with laws, regulations, restrictions, or limitations.

10 GENERAL FUND

The general fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds. There are no subfunds in the general fund.

20 SPECIAL PROJECT FUNDS

This fund is used to account for activities which are funded in whole or in part by federal or state programs which are designed for specific purposes and which require accounting in a segregated fund.

21 **State Projects**
24 **Federal Handicapped Projects** (Only as specified by DPI)
29 **Other Special Projects** (Such as Johnson-O'Malley, Title IV - Indian Education, and Energy Grant Projects)

30 DEBT SERVICE FUND

This fund is required by Section 67.11, Wisconsin Statutes. Irrepealable debt tax levy and related revenues are accounted for in this fund, along with expenditures for long-term debt retirement. A separate checking and/or investment account must be maintained by the district for this fund. Subfunds may be established for various project loans.

40 CAPITAL PROJECTS FUND

This fund is used to account for financial resources involved in the acquisition of capital objects, construction of capital facilities, or maintenance projects. Capital projects financed through long-term borrowing (120.10(10)) or a sinking fund (sec. 120.10(10)m) must be accounted for in this fund. Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in this fund, depending on the circumstances.

If a capital project is financed through current year tax levy, the General Fund is used rather than the Capital Projects Fund.

A separate checking and/or investment account must be maintained by the district for this fund.

50 FOOD SERVICE FUND

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to Food Services should be recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Services.

NOTE: If the cost of elderly food service programs are initially recorded here; adjustments must be made to the Community Service Fund at the end of the fiscal year. The Bureau for School Food Services and Nutrition should be contacted regarding any questions.

60 AGENCY FUND

The Agency Fund (formerly Pupil Activity Fund) is used to account for assets held by the district for pupil organizations. In addition, the agency fund may be used:

a. To record returnable fees collected by a school, such as deposits on books, locks, etc.
b. To temporarily record non-returnable fees, such as school lunch collection, athletic fees, music fees, driver education fees, etc., until these revenues are turned over to the district for placement in required funds.

This fund is treated only as balance sheet accounts in the school district's accounting system. However, records of revenues and expenditures must be maintained in auxilliary accounts at locations administering the accounts. Program/project and/or location/organization dimensions may be used to differentiate between various pupil organizations.

The district should establish written policies concerning pupil organization funds. The policies should answer the following questions:

1. Who may authorize expenditures?
2. May the money be invested? If so, who receives the interest?
3. If an organization disbands, such as the senior class, what is done with its treasury?
4. Will the school keep itemized records, or is this a responsibility of the organization's treasurer?
5. Will the district allow petty cash or require all disbursements to be made by check?
6. May pupil organizations receive advances from the district? If so, under what conditions?
7. Will the district serve as a purchasing agent for the organizations or only as a disbursing agent?
8. Is the accounting to be done district-wide or building-wide?
9. In the event there is an internal dispute over control of a pupil organization, what responsibility will the district assume in resolving the dispute?

Pupil organizations may give money to the district. It is recorded as a gift in the receiving fund.

71 EXPENDABLE TRUST FUND

A Trust Fund from which all resources, including principal and interest, may be expended.

74 EXPENDABLE INSURANCE TRUST FUND

This fund is reserved for accounting of cost-plus health benefit plans used by some school districts. All resources in this fund, including principal and interest, may be expended. DPI should be consulted before this fund is established.

75 NON-EXPENDABLE TRUST FUND

A Trust Fund in which the principal may not be expended. A corresponding Expendable Trust Fund must be established to disburse earnings from a Non-Expendable Trust which are moved to the Expendable Trust via an operating transfer.

80 COMMUNITY SERVICE FUND

S. 120.13 and 120.61, Wis. Stats., allow a school board to permit use of the district's property for civic purposes. Should the board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school educational programs, such as adult education, community recreation, elderly food service programs, day care services, etc., this fund must be used.

If this fund does not have enough money to cover its activities, it is necessary to borrow money from the General Fund. The interfund loan must be repaid from fees, special state or federal grants, local property taxes levied and receipted directly to this fund, or other specifically identified revenues.

Direct costs for district operated community services activities such as salaries, benefits, travel, purchased services, etc. are to be recorded in this fund. Indirect costs such as utilities and other operational costs may be paid for by the user as a building use fee which will be paid to the General Fund to defray costs recorded there. This payment should be made during the fiscal year in which the expenditure occurred.

90 PACKAGE AND COOPERATIVE PROGRAM FUND

Subfunds in Fund 90 involve multidistrict projects for which it is necessary to keep a separate record of expenditures so that participant districts' shares will be determined accurately. Projects must be covered by a written agreement approved by the school board of each participating district. This will normally be a contract with CESA, CHCEB, or other school districts.

The fiscal agent district should formulate the budget, keep the books for the project, and notify each participant district of its appropriate share of the project.

The Department of Public Instruction recommends that participating districts pay for their fair share of program costs in several installments throughout the school year. For example, payments could be made in August, November, and February based on budgeted project costs, with a final payment made after the school year is over and actual project costs are known, but under no circumstances later than June 30. The purpose of having installment payments from all participants is to minimize the amount of money the host district is required to advance. The General Fund of the fiscal-agent district must pay that district's share of project costs just like the General Fund of any other participant. The final payment must be made no later than June 30 and should be sufficient to exactly cover all project costs and enable the subfund to repay any interfund loans it may have received. This procedure will result in all costs being allocated to the appropriate districts in the same year in which services were rendered.

In the fiscal year after services are rendered, the host district may receive state or federal aid for the project. Such aid should be recorded as a receipt in the same subfund as was used the previous year, and it should be distributed by check from that subfund to the participating districts in accordance with the written agreement. The subfund will treat the host district like any other participant. If the project subfund is out of money, it may receive an interfund loan from the General Fund of the fiscal agent district.

91 Packaged Services

If a district packages a service which it sells to a CESA or a county for resale, it should enter into a written agreement with the CESA or a county for the service. The school district makes the original expenditures such as salaries, fringe benefits, travel, materials, supplies, etc.

Subfund 91 is reserved for expenditures made by the host district on behalf of programs provided to the CESA or the county. The CESA or the county will pay the host district the full cost of the program. (The cost should not be reduced by anticipated aid.) The host district will record that revenue to balance expenditures made from the Fund. The CESA or county will sell the packaged service to school districts. The districts, including the host district, will pay CESA or the county for their share of the program. The CESA or county will apply for any appropriate aids and will handle any distribution of aids as required. Each district receiving this pass-through aid will record it in the General Fund.

94 Special Education Cooperatives

Under Statute 66.30, school districts may, through written agreement, develop cooperative programs with one of the cooperating districts designated as the fiscal agent for the project.

The fiscal agent district should establish a subfund to be used solely for that cooperative. The following year, the fiscal agent subfund will receive any state aids due and distribute them to each participating district. The districts will record the receipts in the appropriate fund.

95 Vocational Education Cooperatives

Subfund 95 is reserved for cooperative vocational education projects which are established and administered in the same manner as special education cooperatives described under Subfund 94. A 66.30 contract is necessary.

96 Student Activity Events

Subfund 96 is reserved for situations in which several school districts participate in a common student activity event, such as an athletic tournament, music festival, forensics contest, etc. The fiscal agent district will record all applicable receipts and disbursements in this fund, including any payments from participating districts, including the fiscal agent district.

Fiscal agent districts should not carry assets or liabilities in this subfund from one fiscal year to another.

99 Other Package and Cooperative Program Funds

Subfund 99 is reserved for whatever specific projects or allocations of money the district has for which it wishes to maintain separate records. The state does require summary information to be reported under Subfund 99. It also requires an explanation of the type of activity recorded in this series and may require it to be reclassified to another fund or subfund.

One example is a program provided for a CHCEB for which the district is reimbursed by a CESA.

ACCOUNT GROUPS (BALANCE SHEET ACCOUNTS ONLY)

In addition to the Fund Dimension, two self-balancing groups of accounts are used to record general fixed assets and general long-term obligations of the school district. These two self-balancing groups of accounts are: General Fixed Assets and General Long-Term Obligations. The use of these account groups is explained in Chapter 5.

07 GENERAL FIXED ASSETS ACCOUNT GROUP

A self-balancing group of accounts set up to account for the general fixed assests of the school district. This group includes those accounts in the 750 000 Fixed Assets Series balanced with the 910 000 Investment in Fixed Assets Series.

08 GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

A self-balancing group of accounts set up to account for obligations not payable from current resources. This group includes accounts in the 760 000 Other Debits Series balanced with the 842 000 Long-Term Debt Series, plus 849 000 Other Long-Term Liabilities.

LOCATION/ORGANIZATION DIMENSION

The term "location" is used to denote buildings or sites wherein activities providing for and/or supporting education take place and which have distinguishing characteristics. The term "organization" refers to administrative, instructional, or support units such as grade level, maintenance department, etc.

When an expenditure is made for more than one location or when a building contains more than one instructional level, the expenditure may either be prorated between the various locations designated as an organization or be classified as a "combination" under Location 700. If desired, the category "combinations" can be prorated at the end of the accounting period to the appropriate locations.

100 ELEMENTARY SCHOOLS

Normally classified as elementary by state and local practice and composed of any span of grades not above grade 8.

200 MIDDLE SCHOOLS

A middle school falls between an elementary school and a high school and usually consists of some combination of grades between grades 5 and 8.

300 JUNIOR HIGH SCHOOLS

A junior high school falls between an elementary school and a high school and usually consists of some combination of grades between grade 7 and grade 9.

400 SENIOR HIGH SCHOOLS

A senior high school comprises any span of grades beginning with the next grade following an elementary, middle school, or junior high school, if there is such a school, and ending with grade 12.

500 NON-INSTRUCTIONAL BUILDINGS

A building used primarily for activities other than direct pupil-teacher interaction.

600 SITES

A site is a land area basically open to the elements and without a building listed under one of the foregoing locations. A site may be used for instructional program support, community services, or future school building projects.

700 COMBINATIONS

This includes various combinations of locations not already provided for above which a district may wish to use to collect costs. For example, a district may want to keep track of costs for all instructional buildings, rather than for individual buildings, or a district may wish to record combined costs for all junior and senior high schools.

800 DISTRICT-WIDE

This category is designed for district-wide expenditures which cannot be easily allocated to a particular site or building at the time the expense is incurred. For example, the district administrator's salary could be identified as district-wide.

900 OTHER LOCATIONS

This category is used when the district records costs for locations not specified above.

SOURCE DIMENSION

The Source Dimension is used to classify revenues and other sources of finances according to their origins. A revenue is (1) an increase of assets which does not represent recovery of an expenditure and which does not increase liabilities by an identical amount or (2) a decrease in liabilities which does not cause an increase in other liabilities or a decrease in assets. The exchange of one type of asset for another (as in the sale of equipment for cash) does not represent a revenue. Revenue increases both the assets and the equity of the district as a whole.

100 OPERATING TRANSFERS - IN

All interfund transfers into a fund other than residential equity transfers.

110 General

120 Special Projects

121 State Projects

124 Federal Handicapped Projects

129 Other Special Projects

130 Debt Service

140 Capital Projects

150 Food Service

171 Expendable Trust

174 Expendable Insurance Trust

175 Non-Expendable Trust

180 Community Service

190 Package and Cooperative Programs

191 Packaged Services

194 Special Education Cooperatives

195 Vocational Education Cooperatives

196 Student Activity Events

199 Other Package and Cooperative Programs

200 REVENUE FROM LOCAL SOURCES

210 Taxes

Taxes are compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The property taxes levied by the school district are a main source of income for that district.

211 Property Tax

Property taxes levied in the current school year (e.g., in October) and collected in the same fiscal year or within 60 days following the end of the fiscal year. This source is also used to record collections of delinquent taxes from previous levies.

213 Mobile Home Tax

Fees received from taxes on mobile homes. (Sec. 66.058(8))

219 Other Taxes

Tax Incremental Financing District refund and refunds under s. 74.78 (Recovery of taxes paid by wrong school district) are to be recorded here.

220 Payments in Lieu of Taxes

Payments made by city, village, or town governments to compensate the school district for the inability to tax municipally owned property within the district. (Sec. 70.175)

223 Payments by City for Debt Service

If the city holds title to school sites and buildings, it pays the principal and interest on the debt incurred to acquire the sites and buildings. Such amounts paid by the city on behalf of the school district should be recorded here.

224 Payments by City for Building

If the city holds title to school sites and buildings, it pays for their acquisition. Such amounts paid by the city on behalf of the school district should be recorded here.

229 Other Payments in Lieu of Taxes

230 Interfund Payments

Revenues received from other funds for services. An example is a revenue in Fund 94 from Fund 10 to reflect the fiscal agent's share of a cooperative program.

240 Payments for Services

Money received from pupils, other individuals, private agencies or associations, and local governmental units for services provided by the district.

241 Regular Day School

242 Summer School

243 Co-Curricular Activities

249 Other Payments for Services

250 Food Service Sales

Money received for dispensing food to pupils and adults.

251 Pupils

Money received from the sale of food products and services to pupils. Use of this account is required for federal reimbursement purposes. The function code will indicate the type of product or service: breakfast, lunch, milk, or A La Carte.

252 Adults

Money received for sale of food products and services to adults. The function code will indicate the type of product or service: breakfast, lunch, or banquet.

253 Elderly

Money received from sale of food and/or beverages to the elderly. (Sec. 115.345) Record in Fund 80.

259 Other Food Service Sales

260 Non-Capital Sales

This involves only sale of noncapital objects such as sales from a school bookstore or money-raising projects.

262 Sale of Non-Capital Objects Purchased for Resale

263 Sale of Vocational Education Projects

A vocational education project such as a garage that has been built as a project and then sold.

269 Other Sale of Non-Capital Objects

270 School Activity Income

Money received from pupil members and patrons of school organizations and activities.

271 Admissions

Money received from patrons of a school-sponsored or student-sponsored activity.

272 Dues

Money received from members of a school organization as membership dues.

279 Other School Activity Income

Other money received by a school or pupil activity or organization.

280 Interest on Investments

Interest received on temporary or permanent investments in U.S. treasury bills, notes, or bonds; savings accounts; time certificates of deposit; N.O.W. accounts, notes; mortgages; or other interest-bearing obligations. The interest must accrue to the fund from which the invested money was drawn.

290 Other Revenue from Local Sources

291 Gifts

Money received from a philanthropic foundation, private individuals, or organizations for which no repayment or special service to the contributor is expected.

292 Student Fees

A fee includes money received from students for the use of facilities, equipment, and other objects over which the district retains title and control and for the use of district services.

293 Rentals

A rental includes money received from persons or agencies other than students for the use of facilities or equipment over which the district retains title and control.

297 Student Fines

Money received from students for fines imposed by the school district. Book deposits, locker deposits, etc. are recorded on the balance sheet; only the nonrefunded portion of the deposit is recorded here.

299 Miscellaneous

300 INTERDISTRICT PAYMENTS WITHIN WISCONSIN

Payments received from other Wisconsin school districts.

310 Transit of Aids

316 Transit of State Aids

State aids which were originally received by a school district fiscal agent of a multidistrict cooperative being transmitted to the participating districts.

State aids which were originally received by a school district providing EEN Tuition services being trasmitted to the district that paid the EEN Tuition.

317 Transit of Federal Aids

Federal aids which were originally received by a school district fiscal agent of a multidistrict cooperative being transmitted to the participating districts.

340 Payments for Services

Money received for services provided to other Wisconsin school districts should be recorded here.

341 Regular Day School

342 Summer School

343 Co-Curricular Activities

349 Other Payments for Services

390 Other Interdistrict Payments Within Wisconsin

400 INTERDISTRICT PAYMENTS OUTSIDE WISCONSIN

Payments from school districts located in other states.

440 Payments for Services

441 Regular Day School

442 Summer School

443 Co-Curricular Activities

449 Other Payments for Services

490 Other Interdistrict Payments Outside Wisconsin

500 REVENUE FROM INTERMEDIATE SOURCES

Payments received from CESAs or counties.

510 Transit of Aids

State or federal aids received by the participating districts in a multidistrict cooperative via a CESA serving as the fiscal agent.

516 Transit of State Aids

State aids which were originally received by a CESA fiscal agent of a multidistrict cooperative being transmitted to the participating districts.

517 Transit of Federal Aids

Federal aids which were originally received by a CESA fiscal agent of a multidistrict cooperative being transmitted to the participating districts.

520 Payments in Lieu of Taxes

County payments in lieu of taxes it would have had to pay if its property had been subject to taxation by the district on the same basis as other property in the district.

540 Payments for Services

Money received for services provided to counties and CESAs. If services are sold to a county handicapped children's education board (CHCEB) or CESA, which then resells the service, accounting should be in Subfund 91.

541 Regular Day School

542 Summer School

543 Co-Curricular Activities

549 Other Payments for Services

590 Other Revenue from Intermediate Sources

593 Rental

Money received from a county, CESA, or other intermediate unit for the use of facilities or equipment over which the district retains title and control.

599 Miscellaneous

600 REVENUE FROM STATE SOURCES

Money received from the State of Wisconsin should be recorded in this series.

NOTE: Money routed through a fiscal agent in a cooperative will be coded as Source 316 for a fiscal agent school district or Source 516 for CESA.

610 State Aid - Categorical

Only categorical aids are to be recorded here (i.e., that aid intended to promote, encourage, or reimburse a specific objective).

611 Handicapped Aid

Handicapped aid is money received from the state for the education, lunches, and transportation of children with exceptional educational needs paid through the Bureau for Handicapped Children.

612 Transportation Aid

Transportation aid includes amounts paid for the transportation of both public and nonpublic school pupils, but excludes amounts paid for special transportation provided to handicapped children.

613 Library Aid

School library aid is paid by the state from the common school fund and distributed to districts on the basis of the total number of children between the ages of 4 and 20 years residing in the school district. (See Section 2 of Article 10 of the Wisconsin Constitution and Statutes 25.21-25.23 and 43.70.)

614 Driver Education Aid

Driver education aid is paid by the state on the basis of the number of students who have successfully completed the classroom and Behind-the-Wheel phases of the driver education program. (Sec. 121.15)

615 Integration Aid (Resident)

Payments from the state to encourage racial and cultural balance by means of intra-district transfers. (Sec. 121.85(6)(A)2)

616 Integration Aid (Non-Resident)

Payments from the state to encourage racial and cultural balance by providing incentives for districts to receive inter-district transfers. (Sec. 121.85(6)(B)2 and 3)

617 Food Service Aid

Food services aid is paid by the state to help offset the cost of food served to pupils and the elderly. Record this receipt in Fund 50.

Included are payments from the state to meet federal matching requirements for the Type "A" Lunch Program (Sec. 115.34) and payments from the state as partial reimbursement for nutrition programs for the elderly. (Sec. 115.345.)

619 Other Categorical Aid

Other payments from the state which meet the definition of state aid under Source 610 but which are not specifically accounted for above are recorded in this source.

620 State Aid - General

State payments out of general revenues. It includes various forms of general aid paid by the state in lieu of taxes on property which the state guarantees as a minimum available tax base to each district. It also includes payments made by the state for privately owned property removed from the tax rolls by state action.

621 Equalization Aid

Equalization aid (both primary and secondary) paid by the state because the district falls below the state's guaranteed minimum tax base. (See Subchapter 2 of chapter 121 of the Statutes.)

624 Supplemental Aid (TIF)

Supplemental (Tax incremental finance) aid is aid to districts which have a tax-incremental finance district within their boundaries. (Sec. 121.085)

629 Other General Aid

Other payments from the state which meet the definition of state aid under Source 620 but which are not specifically accounted for in Source 621 or Source 624 including such aids as Minimum, Special Adjustment and Children at Risk.

630 Special Project Grants

Grants are made by the state to support specialized educational programs such as bilingual/bicultural programs, drug and alcohol abuse programs, etc.

640 Payments for Services

Tuition payments from the state for the cost of educating specified pupils. (See S. 121.79; S. 121.82 specifies the manner of computing tuition.)

650 State Youth Initiative Program, JTPA

State-funded programs for job training as matching funds for federal JTPA funds.

690 Other Revenue From State Sources

700 REVENUE FROM FEDERAL SOURCES

Funds received by a school district directly from the United States Government or routed through the state should be recorded in this series.

710 Federal Aid - Categorical

The federal aids to school districts to be recorded here are the following specific categorical aids:

713 Vocational Education Act

Funds received under the auspices of PL 94-482, VEA.

714 Donated Commodities

The value of USDA Donated Commodities received.

715 Commodity Cash-Out

Funds received from the federal government (via the state) in lieu of donated commodities.

717 Food Service Aid

Food service aid is distributed through the state as partial reimbursement for food service programs operated by the district, such as type "A" lunch, special milk, and breakfast programs. All such receipts should be recorded in Fund 50. The function code will identify the type of food service aided (e.g., breakfast, lunch, milk, or equipment assistance payments).

719 Other Federal Aid

Other payments from the U.S. Government which meet the definition of federal aid under Source 710 but which are not specifically accounted for above.

720 Impact and Disaster Aid

Payments to compensate for increased costs brought about by federal activities in the school district, federal acquisition of taxable property, and damage caused by federally declared disaster.

721 Impact Aid, PL 81-874

Public Law 81-874 authorizes payments for current operation expenditures based on federal impact on the local school district.

722 Impact Aid, PL 81-815

Public Law 81-815 authorizes payments for building expenditures caused by federal impact or catastrophies.

729 Other Payments

Other payments from the U.S. Government which meet the definition under Source 720 but which are not specifically accounted for above.

730 Special Project Grants

Funds paid by the federal government as whole or partial reimbursement for expenditures incurred in federal grant programs passed-through the Department of Public Instruction and not required to be recorded elsewhere.

740 Payments for Services

Tuition payments from the U.S. Government.

750 Education Consolidation and Improvement Act (ECIA)

Revenues received under the auspices of the ECIA will be recorded to one of the accounts in this series.

751 ECIA - Chapter 1

Revenues received under the auspices of Chapter 1 of the Education Consolidation and Improvement Act.

752 ECIA - Chapter 2

Revenues received under the auspices of Chapter 2 of the Education Consolidation and Improvement Act.

760 Job Training Partnership Act (JTPA)

761 JTPA 6% Incentive Grant

762 JTPA 8% Coordination and Education Grant

790 Other Revenue from Federal Sources - Federal assistance not required to be recorded elsewhere

800 OTHER FINANCING SOURCES

Nonrecurring sources of funds. These accounts are classified separately from revenues.

850 Reorganization Settlement

When a school district is dissolved, its assets and liabilities are divided among the districts which absorb portions of the dissolved district. Since buildings may not easily be divided, it is usually necessary for the district which receives the bulk of the real property of the dissolved district to make a cash payment to the district(s) which receives less than its share of the real property.

860 Compensation for Sale or Loss of Fixed Assets

When a district sells any land, buildings, equipment, etc., the revenue is recorded here. Insurance payments and restitution payments to cover fixed asset losses are also recorded here. Sale of noncapital items is recorded under Source 260. The proceeds from the sale of fixed assets other than buildings or land are generally recorded in Fund 10 (a deductible receipt). The proceeds from the sale of buildings and land are generally recorded in Fund 40 and the purpose for the funds must be authorized by Board of Education resolution.

870 Long-Term Obligations

Borrowed money for the acquisition of capital objects, construction of capital facilities or maintenance projects is recorded in Fund 40. Money borrowed for refinancing an existing long-term debt is recorded in Fund 30. Capital lease principal value may be recorded in the most appropriate fund. Money borrowed on a long-term basis for operational purposes or refinancing temporary debt is recorded in Fund 10.

873 Long-Term Loans

Money borrowed on a promissory note and which is to be repaid over a period of more than one year but not exceeding 10 years (unless refinanced).

874 State Trust Fund Loans

Long-term loans from the State Trust Fund.

875 Long-Term Bonds

Interest-bearing certificates of indebtedness.

877 Land Contracts

This account is used when the district purchases property on a land contract. The total principal amount to be paid through the completion of the contract is recorded here.

878 Capital Leases

This account is used when the district acquires fixed assets through a lease-purchase agreement instead of using a conventional loan process.

879 Premium and Accrued Interest on Long-Term Obligations

This account is used to record receipt of premiums and interest earned on long-term obligations.

890 Miscellaneous

900 OTHER REVENUES

960 Adjustments

During the course of district operations, minor errors and deviations may cause the district's books to be out of balance unless an adjustment is made. The normal preference is to make the adjustment to the source which was affected in the form of an abatement. If this is not possible, an adjustment should be made.

961 Cash

If petty cash or cash change accounting shows an overage, the gain should be recorded here. Large or continuing entries in this account should prompt a review of cash-control procedures.

962 Inventory

A district may elect to use the "warehouse accrual" form of accounting, in which the cost of a physical object is allocated to a particular function at the time the object is requisitioned from the warehouse, rather than at the time the purchase is made (prior to storage in the warehouse). In such a case, periodic inventory of the warehouse may reveal overages which cannot be allocated to any particular source. Such overages should be recorded here.

964 Insurance

Money received as reimbursement from an insurance company for non-capital losses.

969 Other Adjustments

970 Refund of Disbursement

Money refunded to the district during the current fiscal year as the result of an overpayment in a prior fiscal year is recorded under this source series and to the fund in which the original disbursement was recorded. Transactions must be coded to either Source 971 or 972 as defined below.

NOTE: A refund during the same fiscal year the disbursement was made should be treated as an abatement to the account to which the original disbursement was charged.

971 Aidable

A refund on an expenditure which was a part of the shared cost when initially expended and which was, therefore, shareable by the state in the equalization aid formula. This source code must be associated with the fund to which the original disbursement was charged.

Examples of refunds from prior year transactions to be recorded here are state insurance, private insurance, school supplies, utilities, etc.

972 Non-Aidable

A refund on an expenditure which was not a part of the district's prior year shareable cost. Examples include expenditures in Fund 40 or 80 or amounts over $90.00 per pupil in Fund 30.

990 Miscellaneous

OBJECT DIMENSION

An object is a service or commodity acquired in exchange for an asset.

100 SALARIES

This accounting system includes both salaries and wages within the scope of the term "salaries."

Salaries are gross amounts (i.e., before deductions) paid to employees who are actually on the district payroll for services rendered to the district and for time spent on medical leave, holidays, sabbaticals, etc. Amounts paid as an indirect consequence of salaries (e.g., retirement, social security, insurance) and often as a fixed percentage of salaries, are recorded under Object 200. Amounts paid to private employers (including self-employed individuals) for personal services are recorded in the 300 object series. Do not record as salaries any amounts paid to individuals who are not on the district payroll.

The local dimension, Job Sequence, may be used in conjunction with this series of accounts to provide more detailed information on salary recipients.

110 Permanent Full Time

A permanent employee is one who is normally expected to continue working indefinitely for the district and who may, by law or contract, have a right to such an expectation. A full-time employee is one who works for at least the time specified by district policy as being full time; normally, this will entail an eight-hour day and/or a forty-hour week, although professional employees may not be subject to such time constraints.

111 Straight Time

Straight time involves amounts paid for regular hours worked at the regular rate of pay and amounts paid to professional employees paid on a nonhourly basis.

112 Extra Time

Extra time involves pay for nonregular hours worked at the regular rate of pay for such work. For example, a teacher may work at curriculum development outside of regular hours and be paid at a regular rate for the work.

113 Overtime

Overtime involves pay for nonregular hours worked at a higher-than-normal rate of pay for such work, but does not include shift differential pay. Include here the full amount paid for hours worked in excess of regular hours. For example, a custodian may work a regular eight-hour day at $5.00 an hour, then put in another four hours for a basketball game at $7.50 an hour. The $40 for the regular day is recorded under Object 111; the $30 overtime is recorded here. Overtime pay for weekend and holiday work is also recorded here.

114 Shift Differential

Shift differential involves that increment paid to an employee over and above the regular wage as compensation for having to work at regularly scheduled but undesirable hours, but does not include overtime pay. For example, a plant engineer may work an eight-hour day shift at $8.00 an hour. That same engineer may another time work an eight-hour shift at $8.00 an hour plus a 10 percent shift differential. The $64 earned for having worked eight hours is recorded under Object 111; the $6.40 shift differential is recorded here.

Suppose that this same engineer works an eight-hour day shift, then works four hours into a night shift. Assume the overtime rate is $12.00 an hour and the shift differential is 10 percent. Then the engineer would be paid $116.80, which would be allocated as follows: $64 (eight hours times $8.00 an hour) to Object 111, $48 (four times $12.00 an hour) to Object 113, and $4.80 (10% of $48) to Object 114.

The procedure used is the same whether the shift differential is computed on a percentage or on a cents-per-hour basis.

120 Permanent Part Time

Permanent employees are as defined in Object 110. A part-time employee is one who works for less than the time specified by district policy as being full time, as described in Object 110. The subdivision of this account is identical to the subdivision of Object 110.

121 Straight Time

122 Extra Time

123 Overtime

124 Shift Differential

130 Temporary Full Time

A temporary employee is one who is hired for a limited (and usually short) period of time to fill a specific temporary need. A substitute teacher is an example of such an employee. Full-time employees are defined in Object 110. The subdivision of this account is identical to the subdivision of Object 110.

131 Straight Time

132 Extra Time

133 Overtime

134 Shift Differential

140 Temporary Part Time

Temporary employees are as defined in Object 130. Part-time employees are as defined in Object 120. The subdivision of this account is identical to the subdivision of Object 110.

141 Straight Time

142 Extra Time

143 Overtime

144 Shift Differential

150 Leave Payments

Leave payments are made to employees for time when they are not directly serving the district, but during which they are on the district payroll.

151 Vacation

Time when an employee is not working, even though the normal operations of the district continue in the employee's absence.

152 Medical Leave

Time when an employee is not working due to illness, hospitalization, death in the family, etc. Use with Function 264 500.

153 Legal Holiday

Days which fall within the normal work week which are declared by national, state, or local policymakers to be days of rest, relaxation, and commemoration and on which employees are not normally expected to work.

154 Personal Holiday

Days when an employee chooses to take leave for reasons of his or her own. Personal holidays are much like vacation days, although they are usually not subject to the same advance scheduling requirements as vacation days.

155 Sabbatical

Sabbatical leave is a period when the district releases an employee from work for purposes of education and training. This generally involves a fairly long period, such as a semester or a year, but may be construed to include shorter sessions such as one- or two-day seminars or professional meetings. Use with Function 221 300.

159 Other Leave Payments

Use with Function 264 900.

200 EMPLOYEE BENEFITS

Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries and often as a percentage of salaries. Such payments may be required by law or by contract. Payments should be made from the same fund from which the corresponding salaries are paid.

210 Retirement

Retirement contributions are paid to a retirement fund which is used to make regular payments to those who retire from service by reason of age, disability, or length of service.

211 Employee's Share Paid by Employer

That portion of the employee's required share of contributions which is paid on behalf of the employee by the district is recorded here.

212 Employer's Share

The employer's share of retirement contributions should be recorded here.

219 Other Retirement

Record here the costs of management fees and other expenses associated with an employee retirement program; the contributions to the employee's account are to be recorded in Object 211 and/or 212.

220 Social Security

Social Security contributions go to a federally established fund of money which is used for old age, survivors, disability, and health insurance payments benefits.

222 Employer's Share

The employer's share of contributions as specified by law should be recorded here.

229 Other

230 Life Insurance

Premiums paid by the district to insure employees against death.

240 Health Insurance

Premiums paid by the district to insure employees against expenses incurred in obtaining health care.

241 Medical

242 Hospitalization

243 Dental

244 Health Maintenance Organization

245 Dental Maintenance Organization

246 Optical

247 Psychiatric

248 Multiple Health Coverage

249 Other Health Insurance

250 Other Employee Insurance

Premiums paid by the district to insure employees against expenses other than life and health are recorded here. Note that this category does not include district property or liability insurance; such insurance is recorded under Object 710.

251 Income Protection Insurance

Income protection insurance is a guarantee that a disabled employee's salary or portion thereof will continue to be paid during the disablement.

252 Automobile Insurance

Automobile insurance covers employees against theft, collision, or liability in the operation of personal vehicles. Such insurance for district-owned vehicles should be listed under Object 710.

253 Homeowners Insurance

Homeowners (or renters) insurance covers employees against theft, fire, or other loss or destruction of personal and real property, other than vehicles.

259 Miscellaneous Employee Insurance

290 Other Employee Benefits

291 College Credit Reimbursement

292 Annuity Payments by District for Employees

299 Miscellaneous Benefits

This includes payments made to or on behalf of a former employee. Use with Function 291 000.

300 PURCHASED SERVICES

Payments for services rendered by personnel who are not on the payroll of the district or which the district obtains from private or public agencies. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. The purchase price usually includes, without itemization, the salary and benefits paid to any persons involved, the cost of objects (whether non-capital or capital) used or furnished, and the cost of transporting or furnishing the goods and services.

310 Personal Services

Services which can be performed by human beings with specialized skills and knowledges. While some incidental supplies or equipment or travel may be included in the cost of this type of purchased service, the primary reason for the expenditure is acquiring the use of the human being involved. Itemized travel expenses are to be recorded in Object 343. Examples include architects, consultants, doctors, officials, lyceum program presenters, and temporary typists.

NOTE: The function selected for lyceum programs should be the one which most closely describes the purpose; i.e., guidance, physical education, science, etc.

320 Property Services

Services provided by private businesses or individuals for cleaning or repair of school property, construction, and remodeling. This object is used only with Functions 253 000, 254 000, 255 000, or 256 000.

323 Operational Services

Involves cleaning, tending, and routine servicing and upkeep of school district buildings, sites, equipment, and vehicles.

324 Maintenance Services

Involves repairing school district buildings, sites, equipment, and vehicles.

327 Construction Services

Includes transactions for constructing, renovating, and remodeling which involve contractors. Normally used with Function 255 000, Facilities Acquisition/Remodeling.

329 Other Property Services

330 Utilities

Services usually provided by utility companies such as water, sewerage, electricity, gas, and garbage collection are recorded here regardless of whether the utility or service is publicly or privately owned. It may be necessary to prorate. If, for example, the district has only one gas meter, it will be necessary to allocate the gas bill between Objects 331 and 335. Similarly, it may be necessary to prorate the cost of water and sewerage between Objects 337 and 338 if they are billed together. The cost of transporting or furnishing the utility services should be included in the cost of the services themselves. If the district furnishes its own services, such as water or sewerage, it should not record the cost here but under salaries, noncapital objects, transportation services, etc.

331 Gas for Heat

332 Oil for Heat

333 Coal and/or Wood for Heat

334 Electricity for Heat

335 Gas for Other Than Heat

This includes natural and LP gas that can be identified as used for cooking or lights, etc. LP gas used for vehicle operation is to be recorded under Object 418.

336 Electricity for Other Than Heat

337 Water

338 Sewerage

339 Other Utilities

340 Travel

Costs incurred in transporting pupils and employees when such services are provided by contract or agreement.

341 Pupil Travel

This includes the cost of pupil travel between home and school, on field trips, on spectator buses, for extra-curricular trips, etc. and is normally associated with the detailed function within the Pupil Transportation function.

342 Employee Travel

Payments for the travel expenses of district employees on district business, including transportation costs, meals, lodging, and incidentals.

343 Contracted Service Travel

Payments for the travel expenses of consultants, therapists, and other nonemployee individuals providing service to the district.

345 Pupil Room and Board

Boarding home costs for pupils placed in instructional programs outside of their district of residence.

349 Other Travel

350 Communication

Involves services to assist in transmitting and receiving information.

351 Advertising

Expenditures for printed announcements in periodicals and newspapers or announcements broadcast by radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal notices, bond sales, and used equipment sales. The cost of professional fees for advertising or public relations services are recorded under Object 310.

352 Photography

Expenses for commercial photography.

353 Postage/Cartage

Expenditures for "Freight Out" including postage, postage machine rental, and transportation of district goods by a commercial carrier.

354 Printing and Binding

Expenditures for designing, laying out, printing, and binding. Rebinding is to be charged to the object code used to record the original purchase of the item being rebound.

355 Telephone and Telegraph

Expenditures for telephone and telegraph, including rental of telephone switchboards.

NOTE: This object is normally associated with the central services function; specifically 263 300 Public Information.

356 Educational Television

Expenditures for educational television purchased from a nongovernment vendor.

359 Other Communications

360 Data Processing

Systems analysis, programming, computer time, and other data processing services, including instructional data processing costs.

370 Educational Services (Non-Governmental Units)

Expenditures to reimburse nongovernmental units for educational services rendered to students residing within the paying district and also for transit of aid.

380 Intergovernmental Payments

This object series includes payments to other governmental units for services rendered to the paying district and also for transit of aids.

NOTE: It is possible that the services purchased from other governmental units could be charged to other objects in the 300 series. It is mandatory that Objects 382, 384, 385, 386, and, under certain circumstances, 387 receive priority over other possible objects.

381 Payment to Municipality

Payments to cities, villages, townships, and other local units of government may be recorded here. Refund of taxes as required by S. 70.511 must be recorded to Object 972, Non-Aidable Refund.

382 Interdistrict Payment Within Wisconsin for Services

(Use of this object is mandatory; see explanation under Object 380.)

Districts which enter into cooperative programs under a 66.30 agreement record payments to the fiscal agent district here. The function selected must be in the 100 000 or 200 000 series.

Tuition paid by the district of residence is to be recorded here. All tuition agreements between districts as provided in Statute 121.78 must be approved by the State Superintendent. Statute 121.83 specifies the manner of computing tuition. Use function code 430 000 with general tuition payments; use appropriate 150 000 Function Accounts for EEN Tuition.

Reorganization settlements are to be recorded under Object 950 Reorganization Settlement.

383 Payment for Transit of Aids

384 Interdistrict Payment Outside of Wisconsin

(Use of this object is mandatory; see explanation under Object 380.)

385 Payment to Intermediate Units (Except CESA)

(Use of this object is mandatory; see explanation under Object 380.)

This object includes payments to intermediate governmental units such as counties, university system, etc. (Payments to CESA are coded to Object 386.)

386 Payment to CESA (Services Only)

(Use of this object is mandatory; see explanation under Object 380.)

Use specific objects in the 400 or 500 series for purchase of items from CESA.

387 Payment to State

(Use of this object is mandatory for purchased instructional services.)

Tuition payments for district resident pupils educated at the Wisconsin School for the Deaf (Delavan) or the Wisconsin School for the Visually Handicapped (Janesville) or other educational institutions.

NOTE: The appropriate function code from the 150 000 series should be used with tuition payment to the state.

Payment to the state for noneducational expenditures; i.e., STS telephone line costs, aid repayments, etc. may be recorded here or to other appropriate objects.

388 Payment to Federal Government

389 Payment to VTAE District

390 Interfund Payments

Expenditures to pay other funds for services. Example: Payment from Fund 10 for a fiscal agent district's share of a cooperative program in Fund 94.

400 NON-CAPITAL OBJECTS

Refer to Chapter 4 regarding the distinction between capital and noncapital objects. Freight charges are to be included when recording the cost of goods.

410 Supplies and Materials

Items of an expendable nature that are consumed, worn out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

411 General Supplies

Supplies which cannot be appropriately classified in the other supply and materials categories. This classification will include such items as small marking devices, fastening devices, instructional games, cleaning materials, trophies and other awards, wax, bulbs, toilet paper, paper towels, pencils, paper clips, pre-printed forms, prepared ditto worksheets, blank videotapes, films, commercially produced tests, eating utensils, etc.

412 Workbooks

413 Computer Software Materials, Unprogrammed

Paper, ribbons, blank diskettes, blank tape, and other data processing supplies.

415 Food

Food includes meat, vegetables, baked goods, milk products, beverages, candy, and similar items intended for human consumption, whether in prepared condition or not, at time of purchase. Do not include items intended for animal consumption; list these under Object 419.

416 Medical Supplies

Medical supplies include disposable items for use in diagnosing and/or treating physical or dental conditions, such as tongue depressors, bandages, gauze, cotton, iodine, etc., when used by trained medical personnel. Athletic tape, foot powder, etc. should be recorded under Object 411 if used by nonmedical personnel.

417 Paper

Paper products intended for conveying messages, whether by being written on or being used for art work.

418 Fuel for Vehicle Operation

Petroleum includes various petroleum products such as gasoline, oil, and grease. Include here natural or liquified petroleum gas that is used for vehicle operation.

419 Other Supplies

430 Media

Media are items having characteristics of noncapital equipment (see Object 440) which serve a communicative function.

431 Audiovisual Media

Items that communicate primarily through other than the printed word. Examples are films, maps, charts, displays, study prints, records, cassettes, globes, prepared videotapes, and similar items. The category does not include means of displaying the above, such as bulletin boards, projectors, easels, recorders, etc.; these are listed as equipment under Objects 440 or 550.

432 Library Books

Books which are purchased in limited quantities (i.e., not enough to provide one to each student in a class) and usually kept in a central location. The cost of rebinding and repair of library books is also recorded here.

NOTE: If the books are catalogued in a central library or media center, a function in the 222 000 series should be selected. If the books are catalogued in a classroom the appropriate instructional function should be used.

433 Newspapers

Daily or weekly newspapers purchased either singly or by subscription; microfilm copy costs are to be recorded under Object 438.

434 Periodicals

Magazines or recurringly issued publications such as indices, whether purchased singly or by subscription; microfilm copy costs are to be coded to Object 438.

435 Programmed Computer Software

Computer software includes pre-programmed software, routines, and documents associated with computers such as manuals, compilers, operating systems, and application programs which are rented or purchased.

436 Rental of Media

Payments to rent use of the media described under Object 430.

437 Textbooks

Books which are purchased in fairly large quantities (i.e., enough to provide one to each student in a class) and rented or lent to students. The cost of rebinding and repair of textbooks should also be charged here.

438 Microfilm

Microfilm includes all microforms: roll film (35 mm or 16 mm), whether in reels, cartridges, or jackets; microfiche; aperture cards; or microcards. Microforms will be classified here regardless of whether they are copies of printed documents, such as periodicals or books, or whether they are original publications in microform.

439 Other Media

Includes reference books, sets of encyclopedias, pamphlets, bulletins, ephemeral material, other material normally included in a vertical file, manuals for broadcast instructions, and realia (collections, plants, etc.).

440 Non-Capital Equipment

Noncapital equipment has the characteristics of equipment (see Object 550), but its small unit cost makes it inadvisable to capitalize the item.

441 Apparel

Apparel includes items intended to be worn on the human body except prosthetics like glasses and hearing aids. Apparel includes clothes, such as shirts, blouses, pants, skirts, shoes, and socks; protective gear such as aprons, goggles, shoulder pads, and overshoes; and costumes and uniforms.

443 Containers

Containers include items intended to contain, support, or hold other items. Included in this category are pots, pans, plates, cans, bins, baskets, and similar items. Containers used for measuring are recorded under Object 445.

444 Furnishings

Furnishings are items which add to the comfort or esthetics of a building, including tablecloths, draperies, curtains, rugs, pictures, mattresses, cushions, etc.

445 Measuring Devices

Measuring devices include items for measuring mass, length, time, volume, flow, etc. Graduated containers, rulers, watches and clocks, scales, meters, gauges, etc. are listed here.

446 Tools and Implements

This category includes hammers, spoons, rakes, mops, hoes, brooms, staples, forks, screwdrivers, chisels, etc. Items which come in sets are usually sufficiently expensive as to warrant capitalization and should be listed as equipment under Object 500. Power tools (electric saws, pneumatic jacks, air hammers, etc.) are to be considered capital equipment.

449 Other Non-Capital Equipment

450 Objects for Resale

Noncapital objects purchased specifically for resale.

490 Other Non-Capital Objects

500 CAPITAL OBJECTS

Capital objects include items of a permanent or enduring nature which are sufficiently expensive to warrant capitalization as an asset, which are of value for a period longer than the fiscal year in which acquired and/or paid for, and which are usually easier and cheaper to repair than to replace.

Rentals are included here as they are costs in lieu of purchase.

These accounts describe whether the object should be fully capitalized (if it is an addition to the district's assets) or not (if it replaces a similar item previously included in the district's assets). It is not possible to replace sites or buildings; they must always be fully capitalized. Freight charges are to be included when recording the cost of goods purchased.

Refer to Chapter 4 regarding the distinction between capital and noncapital objects.

510 Sites

Sites include all types of land, including land covered by water, acquired by the school district. Various site components which are acquired along with the land are included here instead of being itemized under Object 520. Sites which are acquired along with a building purchased by the district are recorded under Object 530 along with the cost of the building instead of being itemized here.

511 Purchase - Addition

517 Rental

520 Site Components/Remodeling

Site components/remodeling includes such items as curbs and gutters, sidewalks, driveways, flagpoles, permanently installed playground and other equipment, utility assessments, outdoor lighting, trees and bushes, etc., when applied to sites already owned or as replacements for site components already owned. To be used only when the remodeling or replacement or addition is completed by district staff. The cost of components installed as part of a contract that included the installation is recorded as Purchased Services.

521 Purchase - Addition

522 Purchase - Replacement

530 Buildings

Buildings include structures for housing pupils, personnel, and equipment, whether purchased as existing structures or constructed specifically for the district. Sites, site components, and building components acquired incidentally to acquiring the building are also recorded here. Additions to existing buildings (i.e., increases of total floor space) are also listed here, just as if they were new buildings.

531 Acquisition

537 Rental

540 Building Components/Remodeling

Building components/remodeling include such items as heating and ventilating systems, floors, walls, ceilings, furnaces, permanently installed lockers and other equipment, indoor lighting, structural changes, etc., when applied to buildings already owned or as replacements for building components already owned. To be used only when the remodeling or replacement or addition is completed by district staff. The cost of components installed as part of a contract that included the installation is recorded as Purchased Services Object 320.

541 Purchase - Addition

542 Purchase - Replacement

550 Equipment/Vehicle Addition

Equipment is any instrument, machine, apparatus, or set of articles which (1) retains its original shape and appearance with use, (2) retains its identity (i.e., not incorporated into a larger or more complex unit, (3) is free-standing or mobile (i.e., not attached to land or buildings), and (4) meets all of the criteria of capital objects listed under Object 500.

A vehicle is an item which would be considered equipment, except that it meets the following additional criteria: (1) it is powered and (2) it is designed to be able to transport passengers and/or cargo on a public roadway. Thus, cars, trucks, school buses, motorcycles, and tractors qualify as vehicles. Carts, dollies, forklifts, bicycles, stretchers, riding lawn mowers, and roller skates are to be considered equipment.

551 Equipment Purchase - Addition

552 Vehicle Purchase - Addition

560 Equipment/Vehicle Replacement

Equipment is any instrument, machine, apparatus, or set of articles which (1) retains its original shape and appearance with use, (2) retains its identity (i.e., not incorporated into a larger or more complex unit, (3) is free-standing or mobile (i.e., not attached to land or buildings), and (4) meets all of the criteria of capital objects listed under Object 500.

A vehicle is an item which would be considered equipment, except that it meets the following additional criteria: (1) it is powered and (2) it is designed to be able to transport passengers and/or cargo on a public roadway. Thus, cars, trucks, school buses, motorcycles, and tractors qualify as vehicles. Carts, dollies, forklifts, bicycles, stretchers, riding lawn mowers, and roller skates are to be considered equipment.

561 Equipment Purchase - Replacement

562 Vehicle Purchase - Replacement

570 Rental of Equipment/Vehicles

571 Equipment Rental

572 Vehicle Rental

590 Other Capital Objects

600 DEBT RETIREMENT

Debt retirement includes (1) amounts paid as interest for the use of property as it is being acquired, (2) amounts paid as principal (to reduce indebtedness) and interest for the use of borrowed money, and (3) incidental payments connected with the foregoing.

670 Principal

Payments by the school district which serve to reduce the amount of indebtedness due to borrowing money and which constitute principal payments are recorded here.

673 Long-Term Loans

Long-term loans are those which are generally used to obtain money for building or remodeling and are repaid over a period of at least two, but not more than twenty fiscal years.

674 State Trust Fund Loans

State trust fund loans are long-term loans from the State Trust Fund.

675 Long-Term Bonds

Long-term bonds are interest-bearing certificates of indebtedness generally issued to obtain money for building or remodeling and repaid at specific times listed on the face of the bonds.

676 School Building Corporation Debt

If a school building corporation incurs a debt for the purpose of constructing a building for the district, the operation should be treated here as if the district itself had borrowed the money.

677 Land Contracts

Since a land contract specifies a total amount to be paid and a schedule of payments, it represents an obligation. Record the amount of each payment which serves to reduce the total amount owed (principal) here. The interest portion of each payment is recorded under Object 687.

678 Capital Leases

This account is used to record the payment of principal on a lease purchase agreement in which the district acquires ultimate ownership of movable equipment.

680 Interest

Payments by school districts for the use of borrowed money which constitute interest payments are recorded here.

682 Temporary Notes

683 Long-Term Loans

684 State Trust Fund Loans

685 Long-Term Bonds

686 School Building Corporation Debt

687 Land Contracts

688 Capital Leases

690 Other Debt Retirement

691 Paying Agent Fees

Paying agent fees are payments made to a bank or other lending institution as a charge for issuing checks, maintaining records, etc., in connection with the payment of principal and interest recorded above.

692 Coupon Charges

Cost passed on by the financial institution which redeems bond coupons.

699 Miscellaneous

700 INSURANCE AND JUDGMENTS

710 District Insurance

Payments for insurance which protects the district against various misfortunes.

711 District Liability Insurance

Expenditures for all forms of insurance which a district purchases to protect board members and district employees (in their capacity as district officials). Payments of judgments awarded against the district and not covered by insurance are recorded under Object 720, Judgments.

712 District Property Insurance

Property insurance involves covering the loss of, or damage to, property of the school district by fire, theft, storm, or any other cause.

713 Workers Compensation

Expenditures for workers compensation insurance to protect the district against disability claims by employees are recorded here.

714 Fidelity Bond Premiums

Expenditures for any bond guaranteeing the school district against losses resulting from the actions of school district personnel are recorded here.

715 District Multiple Coverage

Expenditures for a variety of insurance types, purchased in combinations, which make it difficult or impossible to distinguish amounts paid for each.

716 District Student Insurance

Expenditures for student accident and/or health insurance are recorded here.

719 Other District Insurance

720 Judgments and Settlements

Expenditures for judgments by courts or by state or federal agencies against the district and for out of court settlements which, if fully adjudicated, could have resulted in a judgment against the district. In all settlements the cost is not covered by insurance, but are types that could have been covered by insurance.

Judgments against the school district resulting from failure to pay bills or debt services are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

730 Unemployment Compensation

Payments to the State of Wisconsin to compensate former district employees who are now unemployed and to pay assessments made by the Job Service Office of the Department of Industry, Labor and Human Relations. Use with Function 270 000.

790 Other Insurance and Judgments

800 OPERATING TRANSFERS - OUT

All interfund transfers out of a fund other than residual equity transfers.

810 General

820 Special Projects

821 State Projects

824 Federal Handicapped Projects

829 Other Projects

830 Debt Service

840 Capital Projects

850 Food Service

871 Expendable Trusts

This is used to transfer earnings from a nonexpendable trust.

874 Expendable Insurance Trust

875 Non-Expendable Trust

880 Community Service

890 Package and Cooperative Programs

891 Packaged Services

894 Special Education Cooperative

895 Vocational Education Cooperative

896 Student Activity Events

899 Other Package and Cooperative Programs

900 OTHER OBJECTS

910 Taxes

Property and other nonpayroll taxes owed by the district.

940 Dues and Fees

Payment for services or privilege of belonging to a group, organization, or activity.

941 District Dues/Fees

This includes bank service charges for checking accounts, membership dues in Wisconsin Association of School Boards, vehicle license fees, vehicle title transfers, etc. Charges involved with debt retirement should be coded to an object in the debt retirement series (600).

NOTE: The function to be used for the vehicle license should be the same as that to which the operational costs of the vehicle were recorded.

942 Employee Dues/Fees

943 Pupil Dues/Fees

948 Special Assessments

949 Other Dues/Fees

950 Reorganization Settlement

960 Adjustments

961 Cash

962 Inventory

963 Accrued Interest

964 Insurance

969 Other Adjustments

970 Refund of Prior Year Revenue

Money paid out during the current fiscal year due to an overpayment to the district in a prior fiscal year is charged to this object and to the fund in which the original receipt was received.

NOTE: A refund during the same fiscal year the receipt was received should be treated as an abatement to the account in which the original receipt was recorded.

971 Aidable Refund

Refund of rental income, categorical state aids, and other receipts that were used to reduce the prior year's cost of the general fund in the equalization aid computation.

972 Non-Aidable Refund

Refund of taxes, equalization aids, etc. that are not included in state aid calculations. To be used for a refund under s. 74.78 (Recovery of taxes paid by wrong school district and s. 70.511(2)(b) (Tax Levies, Refund) and with Function 490 000.

990 Miscellaneous

991 Gifts, Donations, Contributions, and Scholarships

995 Shared Receipts

The host district of a school activity which realizes more receipts than disbursements will use this account to record the share of the profit forwarded to a nongovernmental unit; i.e., the WIAA, the Wisconsin School Music Festival Association, etc. Shared profit with another governmental unit will use an object in the 380 series.

999 Other Miscellaneous

This object includes stipends paid to participants in an inservice workshop who are not employees of the fiscal agent district.

FUNCTION DIMENSION

Function means the purpose for which an object is used or for which a person acts. Function includes the activities or actions which are performed to accomplish the objectives of an enterprise.

Functions are divided into subfunctions which are more discrete descriptions of the overall function. These subfunctions should not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rather, they enable the district to identify the cost of elements which may be combined as the district sees fit.

100 000 INSTRUCTION

Instruction includes the activities dealing directly with the interactions between staff and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other locations such as those involving co-curricular activities. Instruction may also be provided through some other approved medium such as television, radio, telephone, or correspondence. Included here are the activities of aides or classroom assistants of any type which assist teachers in the instructional process.

110 000 UNDIFFERENTIATED CURRICULUM

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils.

120 000 REGULAR CURRICULUM

An instructional situation in which a teacher is responsible for instructing a group of pupils in only one curricular area; i.e., a departmentalized approach.

121 000 Art

Art is comprised of the organized body of subject matter or related courses involving visual, tactile, and kinesthetic expression and the history of art.

121 100 Art History and Theory

The study of the visual arts from a conceptual point of view including its history, its relation to social and psychological conditions, to philosophic positions, and to other humanistic disciplines. Art concepts are treated under a variety of descriptive titles such as art history, art theory, humanities, and other art history and theory.

121 110 Art History

The study of the history and evolution of art forms and symbols and their relationship to other historical data, usually presented in chronological or cultural order. Specific periods of art, including contemporary, may be isolated in specialized courses. The focus might be on sensitivity to the inherent esthetic merits of a work of art as well as its historical significance.

121 120 Art Theory

The study of those aspects of philosophy, psychology, sociology, and other disciplines which relate to art topics. Esthetics, criticism, creativity, perception, cultural anthropology, and other relevant social or behavioral studies may be included. This subject matter also applies to the professional education of art teachers and professional museum personnel.

121 130 Humanities

The study of selected aspects of art presented in relation to visual and performing arts, literature, and philosophy in their social and historical concepts. Sometimes aspects of the various subject-matter areas are taught separately, but relatedly; in other instances, these aspects of subject matter are fused or integrated with selected content from art forming the core.

121 190 Other Art History and Theory

Subject matter emphasized in art history and theory which is not listed above. (Specify)

121 200 Art Studio

A space designed to provide learning situations involving participation by pupils in the visual arts, emphasizing their expressive and creative aspects, and the development of necessary related skills and understanding. Esthetic merit, rather than technical virtuosity, receives primary emphasis. Opportunities such as basic design, commercial design, environmental design, crafts, drawing, painting, photography, printmaking, sculpture, and other aspects of an art studio.

121 210 Design

121 211 Basic Design

A study of the relationships of two- and three-dimensional visual forms, somewhat comparable to the study of the structure of verbal language. The elements and principles affecting visual expression are central. Design is treated under a variety of descriptive course titles.

121 214 Commercial Design

The studies directed toward specific applications of design principles. Commercial design is organized and treated under a variety of titles such as advertising and graphic design, design for the performing arts, fashion design, technical and medical illustration, and other commercial design.

121 217 Environmental Design

The development of environmental sensitivity and the application of principles of spatial and structural design to the problems of creating structural elements and to products that man creates to adapt, alter, and control his surroundings.

121 219 Other Design

121 220 Craft

Activities for pupils which are planned to emphasize the conception and production of objects designed for use, design quality, and esthetic and creative factors. Consideration of function and technique, while important, is subordinated to these activities. Craft activities are designed under a variety of descriptive titles such as metalwork and jewelry, pottery and ceramics, textiles, and other crafts.

121 221 Metal Work and Jewelry

Study and activities which involve the techniques of metalwork and jewelry such as brazing, soldering, forging, casting, finishing, and other techniques.

121 222 Pottery and Ceramics

Study and activities concerned with the forming, firing, glazing, and other finishing processes of ceramic ware. Clay composition and glaze chemistry may be taught.

121 223 Textiles

Activities in which the central concern is weaving, printing, and creating new forms of fiber and other material. The utilization of the product is not normally an important element.

121 229 Other Craft

Include here other crafts which are emphasized for study; e.g., wood, leather, enameled metal, glass, and other materials.

121 230 Drawing

The process of producing work in a variety of wet or dry media including, among others, pencil, pen or brush ink, crayon, chalk, or mixed media, usually nonchromatic. Drawing experiences may emphasize a particular medium or specialized subject matter.

121 240 Painting

The process of producing work in a variety of media such as oils, water color, tempera, casein, synthetics, and mixed media.

Painting experiences may emphasize a particular medium or specialized subject matter.

121 250 Photography and Related Media

The process of producing work in photographic and related media emphasizing, in addition to technical aspects, the artistic elements which distinguish this work from similar offerings in journalism, science, or vocational education. Specialized studies may be offered in still or motion pictures, television, and other electronic equipment.

121 260 Printing

The process of printmaking, including intaglio, relief, planographic, and stencil operations. Etching, engraving, lithography, wood and linoleum cuts, silk screen, calligraphy, and allied techniques are included in this category. These activities do not include industrial printing.

121 270 Sculpture

The conception and creation of expressive forms by means of modeling, forming, carving, and constructing. Media may include clay, wood, stone, metal, wax, plaster, synthetics, found objects, and others.

121 290 Other Art Studio

Include here other activities or media emphasized in art studio which are not listed above. (Specify)

121 900 Other Art

Include here other organized subject matter and experiences emphasized in art which are not listed or classifiable under one of the major categories listed above, including emerging art concepts. (Specify)

122 000 English Language

English language arts is comprised of the body of related subject matter, or the body of related courses, organized for carrying on learning experiences concerned with developing (1) an understanding of the language system, (2) proficiency and control in the use of the English language, (3) appreciation of a variety of literary forms, (4) understanding and appreciation of various aspects of past and present cultures as expressed in literature, and (5) interests which will motivate lifelong learning.

122 100 Language Skills

Subject matter and experiences concerned with knowledge, understanding, and skills designed to develop competency in the use of language. Emphasis is on (1) oral language involving "intake" (listening) and "output" (speaking) and (2) written language involving "intake" (reading) and "output" (writing). Activities include the development of vocabulary, concepts, interpretations, reactions and responses, and concentration on skills in writing, reading, speaking, and listening.

122 110 Reading

Instruction designed to develop the skills necessary to perceive and react to patterns of written symbols and to translate them into meaning. The teaching of reading is differentiated according to a number of levels and objectives. The continuous development of reading skills and vocabulary applies to all subject-matter areas, emphasizing selected skills and vocabulary appropriate to pupils' needs in different learning situations.

122 111 Reading Readiness

A variety of planned activities designed to develop in children mental, physical, and emotional maturity as prerequisites to instruction in reading. In practice, emphasis is placed on a variety of learning situations; e.g., direct and vicarious experiences involving oral language, such as listening, speech habits and patterns, sequential organization of ideas, vocabulary development, and experience with books and stories.

122 112 Beginning Reading

The initial activities involved in teaching pupils to read, following necessary readiness activities. These reading activities are designed to develop understanding of the relationship between oral and written language, recognition of symbols (letters) and symbol-sound relationships, and appreciation of the reading process.

122 113 Developmental Reading Program

A program of learning experiences designed to help pupils develop sequentially all aspects of reading proficiency needed by a mature reader. This program may be centered in a series of basal readers and their accompanying learning aid, in an individualized plan which utilizes an extensive library or utilizes reading in all of the materials of the content subjects. Each of these plans includes attention to oral and silent vocabulary development, comprehension, critical reading, speed, and the adjustment of reading techniques to varying needs.

122 114 Basic Reader Program

Systematic learning experiences which are developed through a series of basic reading books and materials designed in sequential steps for successive levels of instruction.

122 115 Remedial Reading

Planned diagnostic and remedial activities designed for individual pupils or groups of pupils to correct and prevent further reading difficulties which interfere with the pupil's expected progress in developing reading skills, understandings, and appreciations.

122 116 Individualized Reading

A reading program which utilizes an extensive library and permits self-selection of materials and pacing suited to each pupil. The development of skills is guided through individual conferences and individual or small group teaching. An individualized reading program or a portion of this program may be part of another type of reading program.

122 117 Oral Reading

The reading aloud of printed materials. In practice, oral reading is used for a variety of purposes; e.g., to develop listening skills, to develop skills in pronunciation, to develop ability in translating and interpreting ideas from written words through oral expression, and to aid pupils in understanding patterns in linguistic structures.

122 118 Initial Teaching Alphabet (ITA)

A decoding system using a 44-character alphabet (each character representing a distinct sound) instead of the standard 26-letter alphabet (in which the vowels and consonants represent varying sounds).

122 119 Other Reading

Include here other organized subject matter and experiences emphasized in reading which are not listed above; e.g., note-taking and outlining skills. (Specify)

122 120 Handwriting

Instruction designed to assist pupils in learning the processes and developing the skills involved in using an inscribing instrument to record manually material to be read.

122 121 Manuscript Writing

Instruction designed to assist pupils in learning the processes and developing the skills involved in a style of handwriting which makes use of variations of printed letter forms.

122 122 Cursive Writing

Instruction designed to assist pupils in learning the processes and developing the skills used in inscribing a style of handwriting utilizing flowing lines and connecting letters with strokes which have rounded angles.

122 129 Other Handwriting

Include here other organized subject matter and experiences emphasized in handwriting which are not listed above. (Specify)

122 130 Spelling

Organized subject matter, experiences, and learning activities concerned with developing the mind-eye-hand coordinations and memory involved in ordering letters into whole words according to standard written usage.

122 140 Punctuation

Experiences designed to develop an understanding of the established system of points or marks used in written English to indicate the syntactic units in their relationships. The relationship of the marks to syntactic factors (such as sentence, clause, and phrase), to rhetorical factors (such as emphasis, parallelism, and subordination), and to voice factors (intonation patterns) may all be shown.

122 150 Listening

Activities which are planned to sharpen children's listening skills and to foster appreciative, attentive, and analytical listening with increasing skill. (See also listening under speech.)

122 160 Dictionary Skills

Experiences designed to develop an understanding of the process by which dictionaries are constructed and the type of information available from this source, together with the skills needed to locate and use this information.

122 170 Reference Skills

Experiences designed to develop an understanding of the many types of reference materials and the type of information particular to each, together with the development of the skills needed to use these references effectively and efficiently.

122 180 Voice and Diction

For definition, see voice and diction under speech.

122 190 Other Language Skills

Include here other organized subject matter and experiences emphasized in language skills which are not listed above. (Specify)

122 200 Linguistics

The descriptive, historical, and theoretical study of language, such as its nature, structure, varieties, and history, including especially the sound system (phonology), grammatical system (morphology, syntax), lexical system (vocabulary, semology), and writing system.

122 210 Phonology

The descriptive, historical, and theoretical study of the sound system of language or languages.

122 211 Phonetics

The division of phonology dealing with the study and classification of the sounds of speech as spoken and heard.

122 212 Phonemics

The division of phonology dealing with the study of distinctive units and structural patterns within the sound system of a specific language or dialect.

122 220 Grammar

The division of linguistics including primarily morphology and syntax; hence, the study by various methods of the structural devices by which the meaning-bearing units of a language (morphemes, words, phrases, sentences) are identified and their relationships indicated.

122 221 Traditional Grammar

The study of the type of English grammar commonly taught in schools from the nineteenth century on, generally using semantic criteria for identifying parts of speech and other categories derived from Latin grammar and emphasizing sentence analysis, often normative in character and prescriptive in application.

122 222 Structural Grammar

Study concerned with the type of grammar which objectively describes and analyzes the structure of a language in terms of (1) the formally identifiable units in a hierarchy of increasingly complex combinations and (2) the immediate and ultimate constituents of sentences. (The term "descriptive grammar," sometimes used as an equivalency of "structural grammar," properly includes any kind of grammar derived inductively from objective observations of a body of utterances in a language.)

122 223 Generated Grammar

The type of grammar which uses a set of rules, in a required order, capable of generating (or accounting for) all possible grammatically acceptable sentences of a language. The rules are commonly expressed as formulas composed of symbols standing for linguistic units and operations.

122 224 Transformational Grammar

A type of grammar (usually generative, Q.V.) which explains certain constructions as being derived from others by processes of structural change without change of meaning (i.e., by transformations).

122 230 Usage

The study and teaching of the ways in which certain selected features of a language, especially those not system-centered or covered by general rules, are employed (the descriptive approach) or should be employed (the prescriptive approach). The features may be grammatical, lexical, or other, and they may be seen in relation to (1) the social of esthetic milieu (e.g., illiterate, common, and cultivated) and (2) the use to which they are put (e.g., conversation or formal address). In school practice, where a standard form of the language is to be included, the prescriptive approach necessarily obtains; this is acceptable, however, if prescriptions are soundly based on accurate descriptions.

122 240 History of the English Language

The study of the ways in which the Anglo-Saxon dialects, translated to Britain in the Fifth Century A.D., developed in the course of time into the language today called "English." Any or all aspects of the broad subject are included, but attention centers especially on the "outer history" (the influence of nonlinguistic factors such as social and political change) and the "inner history" (the processes of general language change as they affected this specific language).

122 250 Dialectology

The study of the features of a language, written or spoken (sounds, forms, constructions, words), as they vary individually or in related groups with respect to their distribution, geographical or social. Theoretically, it can be synchronic (of a single point in time); practically, it is diachronic (historical), since the variations can be understood only as the result of developments occurring over a span of years. Dialects are often thought of as those varieties with a language which have more features in common with each other than they have separately.

122 260 Semantics

The historical and descriptive study of meaning as a linguistic phenomenon, including the structure of the meaning system of a language or set of languages, the components of meaning and their combination in larger structures of meaning, the association of meanings with morphemes and words, and the systematic study of meaning change. This approach is to be distinguished from the study of general semantics, which is defined by Webster's 3rd as "a doctrine and educational discipline due to Alfred Korzybski (1879-1950) intended to improve habits to response of human beings to their environment and one another especially by training in the better and more critical uses of words and other symbols." Specifically, the study of semantics deals with meaning as system within the overall structure of language; general semantics deals with meaning as a relationship between linguistic signs and the outside world.

122 270 Study About Language

A cover term used to include any instruction about language or languages (as distinct from instruction in a language or training in the skills of using language) which may be included in the curriculum from the elementary grades on, but which is not formal and developed sufficiently to be denominated linguistics (Q.V.).

122 290 Other Linguistics

Include here other organized subject matter and experiences emphasized in linguistics which are not listed above. (Specify)

122 300 Literature

The study of printed materials which have noteworthy content and excellence of style and which may be identified by country, type, and/or period of time. Such study may be directed to bodies of national literature such as American and British or may be inclusive as in world literature, which term usually includes Oriental literary works. The types usually considered in the study of literature are biography, drama, essay, fiction, and poetry. Myths and legends are sometimes considered as types. Often the focus is on specialized areas in Biblical literature and classical literature. Occasionally, literary works are selected for a special group as in children's literature and literature for adolescents. For developing taste and critical judgment, writing and discussion are frequently a means of instruction in the study of literature.

122 310 By Source

122 311 American

The study of selected American literary works of various types. Such subject matter is usually related to the development of distinctive qualities of the national literature through use by writers of indigenous materials. The study may be conducted within an historical framework or within an organization by themes or by literary types. (See also literature.)

122 312 Biblical

The study of selected portions of the Old and New Testaments with attention to literary qualities and to ideas which have importance in the spiritual and intellectual life of Western man. Frequently, attention is given to stories, events, and persons used or alluded to by Western writers, artists, and musicians.

122 313 Classical

The study of selected literary works of ancient Greece and Rome. Special attention is frequently given to materials which have been used or alluded to by more recent writers.

122 314 English

The study of selected English literary works of various types. These works can be approached within successive historical periods of English history with attention to differences in the cultural settings and varying styles of literary expression. (See also literature.)

122 315 World

The study of selected literary works of Western and Eastern cultural origin from ancient times to the present. Such study frequently includes religious and philosophic works which have literary excellence.

122 319 Other

Include here any other organized subject matter and experiences emphasized in literature, by source, which are not listed above. (Specify)

122 320 By Genre

122 321 Biography

The study of the lives of persons in narrative accounts which have stylistic and other formal qualities that make them noteworthy as literary works. Techniques of presentation have been developed through the ages, and many of these have aimed to reveal the character of the subject as well as the facts of his life. Biographies often serve to satisfy young people's search for ideals and values.

122 322 Drama

The study of the type of literature distinguished by plot, setting, theme, and characters engaged in movement and dialogue. It is distinguished from narrative by being a direct presentation of action. The main types and styles of dramatic literature usually studied are tragedy, comedy, melodrama, farce, social drama of ideas, and classical, romantic, realistic, impressionistic, and expressionistic drama. The structure of a drama is plot, and the techniques by which character is revealed are primary items for consideration in the study of a drama. Dramas are often expressions of a philosophy or a social point of view of the dramatist and often serve as excellent revelations of the temper of an historical period or of a culture. Appreciation of the literary qualities of a drama may be enhanced by its being read as an artistic creation intended for performance on a stage.

122 323 Essay

The study of expository writings of a formal and informal kind. The formal may include short or extended articles which present ideas or information. The writer's purpose frequently is to set forth a central idea or thesis. Informal essays, or familiar essays as they are sometimes called, may be read for a revelation of the writer's personality and subjective reactions to an experience or to an event which he has observed.

122 324 Fiction

The study of short stories and novels with special attention to point of view, plot, character, setting, and theme. Frequently, teachers select fictional works in accordance with their suitability for pupils' developmental levels and their needs and interests.

122 325 Poetry

The study of literary selections which are characterized by rhythm, imagery, words chosen for their connotative values, and varied figures of speech, especially similes and metaphors; these literary sections may or may not have rhyme. Poems may be studied by types, or they may be arranged by theme and studied in relation to theme. They sometimes are studied within an historical framework of literary periods; when studied in such contexts, they may be considered as expressions of the spirit of the era in which they were written.

122 329 Other

Include here other organized subject matter and experiences emphasized in literature, by genre, which are not listed above. (Specify)

122 330 Children's Literature

The study of the portion of the larger body of literature which has both appeal and interest to children and is understood by them. Literature for children can be found in the various genres and can be obtained from both English and other sources. It extends from picture books designed specifically for young children to adult reading material.

122 340 Literature for Adolescents

The study of that portion of the large body of literature which has appeal and interest and can be understood by young people of the age range commonly called "adolescent." Literature for adolescents can be found in the various genres and can be obtained from both English and other sources.

122 350 Myth and Legend

The study of stories, ballads, and plays which have come from the oral tradition of national groups and which constitute part of their literature. Such folk material is sometimes organized as a unified body, but is more frequently combined with other literary works into thematic or type arrangements. Appreciation of esthetic qualities of such selections is often enhanced by their being sung, recited, or performed.

122 360 Humanities

The study of a group of related subjects such as literature, art, music, religion, history, philosophy, and classical and modern languages, with literary works usually forming the core, concerned with man's individual cultural achievements and values in society as distinguished from social institutions and customs of the natural world. Sometimes aspects of the various subject-matter areas are taught separately, but repeatedly; in other instances, these aspects of subject-matter areas are fused or integrated. (See also humanities under art, humanities under foreign languages, humanities under music.)

122 390 Other Literature

Include here other organized subject matter and experiences emphasized in literature which are listed above.

122 400 Composition

Learning activities concerned with the art of selecting, combining, and arranging words in connected discourse.

122 410 Theory

The study of the form of composition emphasizing dependence on principles and rules which have evolved through time, as well as dependence of personal abilities and the language used. The pupil selects from his ideas those which can best be arranged in a form to which an individual may respond. Mental ordering of the ideas precedes writing them. Ideas are explored, experimented with, and revised through writing.

122 411 Logic

The study of the formal principles frequently included in composition courses with the objective to improving the reasoning of the writer. Principles of inductive and deductive thinking and possible errors in such thinking form the basis of this instruction. Some of the topics usually included in the study of inductive reasoning are the testing of the adequacy of evidence, the validity of generalizations, the cause and effect relationship - oversimplification and the attribution of false cause, and the invalidating factor of difference in reasoning by analogy. The validity of the premises and their relationship to each other and to the conclusion in a syllogism are the essential topics of the study of deductive reasoning. The work in logic in a composition course also usually includes attention to the pitfalls of circular reasoning, begging the question, avoiding the issue, and arriving at a false or irrelevant conclusion. Emphasis is given in such instruction, not to the detection of errors in thinking found in other people's speech and writing, but to the avoidance of them in one's own.

122 412 Rhetoric

The study of the art of discourse and its various meanings, one of which is the same as that of composition. Composition courses are sometimes referred to as rhetoric courses. Originally, in classic times, the term was applied to oratory, but in modern times it is also applied to written communication. Considered as the theory of composition, the term applies to the principles and rules of composition formulated by ancient critics and modified through the ages by theorists of the composing art. Generally, the subject matter and experiences involved in the study of these principles and rules are designed to aid in the arrangement of a speech or written discourse to bring about a desired effect on a listener or reader. Emphasized are methods of persuasion, the effective and orderly arrangement of the parts of a discourse, style, and rhetoric as a system of gathering, arranging, and expressing the subject matter of discourse and as a guide for making decisions in the process of composition. (See also rhetoric and public address under speech.)

122 413 General Semantics

The body of principles sometimes included for study and application in composition courses. The primary purpose of general semantics as a discipline, or as a point of view, in the field of communication is to improve language habits so that verbal symbols correspond more exactly to persons, things, and events on the non-verbal or fact level. It is the study of evaluative processes, the ways in which a person interprets his environment through signs and symbols, including language. Attention is usually given to factual as distinguished from inferential statements, multivalues in nature as distinguished from two-valued orientation in the language of writers or speakers, verbal abstractions as distinguished from low-order terms, indexing or noting differences to avoid stereotyping, dating to avoid rigidity, emotive language and its effects on human behavior, the distinction between a thing and its label or name, and the contexts of language.

122 420 Writing

Learning experiences designed to provide opportunities for pupils to develop knowledge, understanding, and skills essential to self-expression; e.g., ideas, interests, and facts in written language. Writing forms vary according to the content, the audience, and the purpose of the writer.

122 421 Expository Writing

Learning experiences designed to develop knowledge, understanding, and skills involved in a form of writing concerned with selecting, ordering, and explaining information in a detailed, logical manner.

122 422 Persuasive Writing

Learning experiences designed to develop knowledge, understanding and skills involved in a form of writing concerned with selecting and organizing ideas for presenting a particular point of view in a persuasive manner, employing inference and logic.

122 423 Creative Writing

Learning experiences designed to develop knowledge, understanding, and skills involved in a form of writing that is free, not prescriptive, and expresses primarily the interest and emotions of the writer, particularly the personal satisfaction that the writer feels.

122 424 Narrative Writing

Learning experiences designed to develop knowledge, understanding, and skills involved in a form of writing concerned with telling a story in a sequentially organized manner.

122 430 Journalism

The study and practice of writing, editing, and publishing newspapers and periodicals. Instruction usually emphasizes reporting and feature and editorial writing. (See also speech through mass media, 122 540.)

122 431 Reporting

The study and practice of gathering facts about current events and writing about such current events for publication in newspapers or periodicals.

122 432 Editorial Writing

The study and practice of composing an article of opinion or comment for publication in a newspaper or periodical.

122 433 Feature Writing

The study and practice of composing an article with strong emotional or human interest appeal for publication in a newspaper or periodical.

122 434 History of Journalism

The study of the financial, technical, and editorial processes and the contributions of individuals involved in the publishing of newspapers and periodicals from the beginning of such publications to the present.

122 439 Other Journalism

Include here other subject matter emphasized in journalism which is not listed above. (Specify)

122 490 Other Composition

Include here other organized subject matter emphasized in composition which is not listed or classifiable above. (Specify)

122 500 Speech

Subject matter and experiences comprised of a wide spectrum of studies and activities that range from the scientific (voice science) through the humanistic (rhetoric) and the behavioral sciences (group dynamics) to the artistic (oral interpretation of literature). The unifying feature of these studies and activities is the predominance, in varying degrees, of oral communication.

122 510 Rhetoric and Public Address

The study of the practical arts of speaking as revealed in the variety of forms and functions evident in public discourse. Emphasized are speech-making (composition and delivery), argumentation and debate, audience analysis and listening behavior, persuasion, discussion, parliamentary procedure, speech criticism, and the history of rhetoric and public address. (See also rhetoric under composition, 122 412.)

122 511 Public Speaking

The study of theory and practice involved in composing and delivering speeches, including informative, persuasive, and inspirational types.

122 512 Argumentation and Debate

Study and practice in the discovery, selection, analysis, organization and presentation of evidence, and argument for and against a proposition, often in formal debate. (See also writing, 122 420.)

122 513 Communication Theory

An analysis of the communication process, including the psychology of the listener, information theory, message formulation, and dissemination.

122 514 Listening

The exploration and study of the theory of listening with oral-aural practice in the skills of comprehension through listening. (See also listening under language skills, 122 150.)

122 515 Discussion

The exploration and study of evidence and issues, through analysis and oral exchanges, leading toward the identification of problems and the formulation of possible solutions. Included are study and practice in the use of the various forms of discussion: informal groups, committees, conferences, panels, symposiums, forums, et al.

122 516 Speech Criticism

A study of rhetorical theory, past and present, including a critical examination of recorded speeches and their contexts.

122 517 Parliamentary Procedure

A study of the theory, with opportunities for practice, of the rules and procedures used in conducting formal meetings.

122 518 Persuasion

Subject matter and experiences designed for intensive study and practice in the composition and delivery of speeches that are designed, through the use of appropriate rhetorical techniques and motivational patterns, to change or strengthen beliefs or to secure action.

122 519 Other Rhetoric and Public Address

Include here other organized subject matter and experiences emphasized in rhetoric and public address which are not listed above. (Specify)

122 520 Oral Interpretation of Literature

The study of principles and the opportunities for practicing the art of analyzing and reading literature aloud to others.

122 521 Choral Speech

The theory and practice of group readings of literary works.

122 522 Readers' Theatre

The analysis and performance of dramatic works embodying the principles of oral interpretation of literature as opposed to those of acting.

122 530 Speech Improvement

Subject matter and experiences concerned primarily with the acquisition, largely through study and exercises, of such basic language skills as adequate projection, articulation, phrasing, vocal variation, and appropriate usage.

122 531 Voice and Diction

The study and application, through exercises, of knowledge about voice production and the means for improving projection, articulation, pronunciation, phrasing, melody patterns, et al. and for developing (where needed), often through the use of phonetics, standard usage.

122 539 Other Speech Improvement

Include here other organized subject matter and experiences emphasized in speech improvement which are not listed above. (Specify)

122 540 Speech Through Mass Media

The study and practice of the techniques and procedures of mass media as well as the identification of artistic features unique to each medium. The study of history and criticism is usually coupled with experiences in the arts of radio, television, and/or films.

122 541 Radio and Television

A study of broadcasting, with exercises (where appropriate), that include its history, role in contemporary society, artistic dimensions, production techniques, principal genres, et al.

122 542 Film

A study of, and in some instances practice in, the cinematographic arts including history, production, and criticism.

122 590 Other Speech

Include here other organized subject matter and experiences emphasized in speech which are not classifiable or listed above. (Specify)

122 600 Dramatic Arts

Subject matter and experiences concerned with a wide range of studies and activities including playwriting, dramatic literature, scenic design, acting, directing, and the supporting arts and crafts of the theatre and of selected aspects of radio, television, and film.

122 610 Acting

Theory and practice in the art and craft of interpreting roles from dramatic literature for presentation on the stage or through certain mass media.

122 620 Dramatic Literature
The study of the types, forms, and styles of plays from both the past and the present with special emphasis on the elements of production that are used in transposing a manuscript into living theatre.

122 630 Creative Dramatics

Learning activities wherein pupils, using nondramatic literary materials created by themselves or by others, create informal, nonscripted plays using their own words and movements.

122 640 Play Production

The study of, coupled with opportunities for practical experience, with such component elements in producing plays as directing, staging, costuming, makeup, properties, and business management.

122 650 Playwriting

A study of the theory of dramatic writing (form, structure, style), coupled with an examination of representative plays and appropriate exercises in writing.

122 660 Technical Theatre and Design

An intensive study of the physical aspects of play production including scenic design, costume design, lighting design, and stagecraft with opportunities, frequently in conjunction with co-curricular activities, for practical experiences.

122 670 Theatre Criticism

The study of the theatre including frequently the related arts of film and television, emphasizing such elements as esthetics, social impact, and historical perspective.

122 680 Theatre History

The study of the development of dramatic literature, the physical theatre, the elements of production, and the artists and craftsmen who have contributed to our theatre heritage.

122 690 Other Dramatic Arts

Include here other organized subject matter and experiences emphasized in dramatic arts which are not listed above. (Specify)

122 900 Other English Language

Include here other organized subject matters and experiences emphasized in English language arts which are not listed above. (Specify)

123 000 Foreign Languages

The body of subject matter in this area is comprised of a variety of foreign languages, including English as a foreign language. Classified under this heading are the various classical and modern languages.

Usually the activities involved in the teaching and learning of a foreign language are planned in terms of selected objectives:

1. To assist the pupil in acquiring progressive proficiency in the control of the skills of listening comprehension, speaking, reading, and writing and the skills in structural analysis.
2. To develop the pupil's capacity to apply these acquired skills in understanding, analyzing, and interpreting a variety of forms of past and current thought.
3. To increase the pupil's knowledge and understanding of the countries, cultures, and attitudes of the peoples whose language is being learned.

123 100 Classical Languages

Usually considered to be the study of the language, literature, and culture of an ancient civilization.

123 101 Arabic

123 102 Chinese

123 103 Greek

123 104 Hebrew

123 105 Latin

123 199 Other Classical Languages

Include here any other language, literature, and culture of an ancient civilization emphasized in instruction which is not listed above. (Specify)

123 200 Modern Foreign Languages

The study of the language, literature, and culture of a selected segment of the population of the modern world.

123 201 Arabic, Modern

The language, literature, and culture of the Arabic-speaking people of the modern world. Modern standard Arabic, based on classical Arabic, is the most commonly taught and used language as a vehicle of communication among the various Arabic-speaking peoples.

123 202 Arabic, Colloquial

The spoken regional language and culture of a given segment of the Arabic-speaking world. (The dialect should be specified.)

123 203 Chinese, Modern Mandarin

The official oral language of the Chinese-speaking people of the modern world. The study of modern Mandarin may include literature and culture.

123 204 Chinese, Cantonese

123 205 Czech

123 206 Danish

123 207 English

English, as a foreign language, is the study of the language, literature, and culture of the English-speaking peoples by individuals whose mother tongue is not English.

123 208 French

123 209 German

123 210 Greek, Modern

123 211 Hawaiian

123 212 Modern Israeli

The language, literature, and culture of the Hebrew-speaking people of the modern world. This is the official language of Israel.

123 213 Italian

123 214 Japanese

123 215 Norwegian

123 216 Polish

123 217 Portuguese

123 218 Russian

The language, literature, and culture of the Russian-speaking people. Other languages spoken within the U.S.S.R., such as Georgian, Ukranian, and Uzbec, should be recorded under other modern foreign languages, 123 299.

123 219 Spanish

123 220 Swedish

The language, literature, and culture of the Swedish-speaking people.

123 299 Other Modern Foreign Languages

Include here any other languages, literature, and culture of a selected segment of the modern world emphasized in instruction which is not listed under modern foreign languages above. (Specify)

123 300 Humanities

The study of a group of subjects such as classical and modern languages, art, and music, with foreign languages usually forming the core, concerned with individual cultural achievement in society as distinguished from social institutions and customs of the natural world. Sometimes aspects of the various subject-matter areas are taught separately; in other instances, these aspects of subject matter are fused or integrated. (See also humanities under art, 121 130; humanities under English language arts, 122 360; and humanities under music, 125 700.)

123 900 Other Foreign Languages

124 000 Mathematics

Mathematics comprises the body of related subject matter, organized for carrying on learning experiences concerned with the science of relations existing between quantities (magnitude) and operations and the science of methods used for deducting from other quantities, known or supposed, the quantities sought.

Included under this subject matter are the items of information which identify various subjects in the mathematics area.

124 100 Algebra

An organization of mathematics subject matter concerned (through high school) primarily with the properties of number systems; i.e., the real number system and the complex number system. Although the content of high school algebra has been expanded in the direction of structure (including proof), manipulative skills are emphasized. In some high school courses, topics such as groups, rings, and integral domains, as well as work on the various kinds of fields, have also been introduced. Topics selected from the following list, as well as topics not listed below, may serve to describe the instructional content of algebra: first year, second year, third year, and other algebra.

Symbols and their referents (numerals and numbers)
Variables
Sentence forms (open sentences) and statements
Numerical expressions and algebraic expressions
Symbols for grouping and conventions for omitting them
Principal operators, indicated sums and products; polynomials
Introduction to the real numbers (directed numbers)
Addition and multiplication of reals
Additive inverses (opposites) and multiplicative inverses (reciprocals)
Inverse operations (subtraction and division of reals)
Evaluating algebraic expressions
Field properties of the real number system
Order and the real numbers, the number line
Absolute value and distance on the number line
Graphs on the number line: simple equations and inequalities in one variable
Open sentences and their solution sets
The real number system as an ordered field

Definition of Functions, Continued

Deductive organization, postulates, proof
Equivalent expressions, simplifying, expanding, and factoring
Equivalent equations and equivalent inequalities
Equivalent expressions containing fractions
Equations containing fractions, ratio, proportion
Sets and set notation, subsets, intersection, union
Sets of ordered pairs, Cartesian products, relations, functions
The number plane lattice of (integers)
The number plane
Graphs on the number plane and the number plane lattice:
    equations and inequalities
Discriminant of a quadratic
Constant functions
Linear functions
Quadratic functions
Variation
The positive integers
The integers
Mathematical induction
The rationals
Positive integral exponents
Integral exponents
Word problems
Systems of equations (3 and 4 variables)
Upper and lower bounds
Least upper bound and greatest lower bound
Well-ordering principle
Completeness and the real number system as a complete ordered
    field
Radicals
Square root and decimal approximations
Rational exponents
Equations involving radicals
Formulas
Scientific notation
Sequences
Continued sums and sum notation
Continued products and pi notation
Difference sequences
Arithmetic sequences (progressions)
Geometric sequences (progressions)
Combinations
Permutations
Probability
Binomial Theorem for positive integral exponents
Extended Binomial Theorem
Factor theorem
Remainder theorem
Synthetic division
Determinants
Matrices
Vectors
Limits

Continuous functions
Complex numbers
Include other topics emphasized in algebra which are not listed above. (Specify)

124 110 First Year

124 120 Second Year

124 130 Third Year

124 140 College Algebra

124 150 Intermediate Algebra

124 160 Linear Algebra

The study of the linear operations of vector addition and multiplication by scalars and of transformations which preserve these operations. The multivariable aspect of linear algebra is one of its extensions of ordinary algebra. Topics such as the following are usually included: simultaneous linear equations, vectors, linear dependence, bases, dimension, geometry of lines and planes in spaces of any dimension, convexity, inner products, orthogonal bases, linear transformations and their representation as matrices, matrix algebra, determinants, eigenvalues, eigenvectors, and conical forms, and the standard forms of conics and other applications.

124 190 Other Algebra

Include here other organized subject matter emphasized in algebra which is not listed above. (Specify)

124 200 Applied Mathematics

Mathematics courses designed and provided for study as alternatives to the sequentially organized college-preparatory or general education mathematics courses. Subject matter usually is comprised of selected aspects of mathematics used in practical and specialized situations in daily life. The subject matter is treated under various descriptive titles such as business arithmetic, consumer mathematics, shop mathematics, and other applied mathematics.

124 210 Business Arithmetic

The study of various aspects of arithmetic which apply particularly to business problems. Usually included in the mathematics subject matter for business applications are (1) the rationale of computation by means of the four basic operations with the rational numbers; (2) the decimal numeration system; (3) ratio, proportion, and percent; (4) measurement; (5) formulas; and (6) graphs. (Included as business arithmetic/mathematics under business, 132 310.)

124 220 Consumer Mathematics

The study of various applications of arithmetic, informal algebra, and informal geometry which apply particularly to consumer problems. Usually included in the mathematics subject matter for consumer applications are (1) the rationale of computation by means of the four basic operations with real numbers; (2) ratio, proportion, and percent; (3) linear, area, volume, and angular measurement; (4) graphs and descriptive statistics; and (5) simple equations and formulas.

124 230 Shop Mathematics

The study of various applications of arithmetic, informal algebra, and informal geometry which apply particularly to shop problems. Usually the mathematics subject matter for shop applications includes (1) the rationale of computation by means of the four basic operations with real numbers; (2) linear, area, volume, and angular measurement; (3) the decimal numeration system; (4) informal algebra; (5) informal geometry; (6) numerical trigonometry; and (7) mathematical tables, graphs, and the slide rule. (Include as industrial arts mathematics under industrial arts, 136 210.)

124 290 Other Applied Mathematics

Include here other organized subject matter emphasized in applied mathematics which is not classified above. (Specify)

124 300 Calculus

The study of two fundamental limits, called the derivative and the integral, and their evaluation by means of a function algebra called "the calculus." Usually three to four semesters are required to cover the following topics in calculus. Topics selected from the following, as well as topics not listed below, may be used to describe the instructional subject matter of first-year and second-year calculus.

Functions and limits, continuity
Derivatives and applications
Differentiation of polynomials: of algebraic, logarithmetic, exponential, and trigonometric functions
Maxima and minima
Rate problems: motion in a curve, velocity, and acceleration
The definite integral and application to areas, volumes, distributions, averages and moments
The fundamental theorem and techniques of integration
Numerical calculus
Theorem of the mean and extension to Taylor's Theorem
Indefinite sequences, series, indeterminate forms, improper integrals, and other special limits
Multivariate calculus, including partial differentiation, the differential, and multiple integrals

Vector calculus: gradients, directional derivative, vector products, vector fields, divergence, and curl
Differential equations and applications
Include other topics emphasized in calculus which are not listed above. (Specify)

124 310 First Year

124 320 Second Year

124 330 Calculus/Analytic Geometry

Usually the study of intermediate algebra, trigonometry, and elementary functions as prerequisite to the study of calculus with analytic geometry. The integrated approach is an alternative approach to analytic geometry followed by calculus. Calculus topics are the same as those for the standard calculus course, but the analytic geometry is usually reduced to a minimum. Analytic geometry topics frequently include the following: a brief introduction to coordinate geometry, properties of the real number line with emphasis on inequalities and absolute value, neighborhoods and other intervals in the line, slopes and lines, curves, functions and limits, conics, parametric representations of curves, polar coordinates, and rudiments of solid analytic geometry of curves and surfaces.

124 400 Computer Mathematics

Mathematics subject matter designed for study by pupils who plan to work closely with computers. Consideration is given to the algorithmic approach to mathematics which enables a problem to be handled by a machine. A first course may include the following topics: description of the logical structure of the computer operations (not the machine), algorithms for the computer, programming languages (Fortran or Algol or others), compilers, and problem solving in numerical and non-numerical situations.

124 500 General Mathematics

An organized body of mathematics subject matter which frequently comprises an alternative to the sequence of college-preparatory mathematics courses. In practice, a first course in general math- ematics is frequently offered in the 9th grade followed by additional courses in the 10th, 11th, and/or 12th grades. The subject matter for each course in general mathematics may be identified from among the topics listed below.

Arithmetic - The following topics in arithmetic are frequently included in general mathematics:

Basic concepts and skills, including notation and numeration systems and systems of natural, whole, rational, and real numbers and applications of percentage and fundamental operations;

e.g., interest, borrowing and lending money, discount, taxes, commissions, insurance, social security, and installment buying
Elementary number theory: primes, factors, and composites
Other arithmetic topics

Geometry - Topics in geometry studied in general mathematics frequently include the following:

Measurement such as angular, area, length, and volume
Use of instruments such as the straight-edge, compass, and protractor for construction of geometric figures
Calculation of perimeter, area, and volume
Construction of models: two-dimensional, three-dimensional
Indirect measurement including scale drawing, similar triangles, and numerical trigonometry
The Pythagorean rule and its application
Other geometry topics

Algebra and Statistics - Topics in algebra and statistics studied in general mathematics frequently include the following:

Introduction to algebra, including symbols, formulas, positive and negative numbers, equations, and inequalities
Ratio and proportion, trigonometry of the right triangle
Calculation of mean, median, and mode
Statistical graphs
Other algebra and statistics topics

124 510 First Year

124 520 Second Year

124 530 Third Year

124 540 Fourth Year

124 600 Geometry

The branch of mathematics in which the subject matter is designed to provide opportunities for pupils to (1) acquire information about geometric figures in the plane and in space, (2) gain understanding of the deductive method of thinking, (3) develop skill in applying the deductive method to mathematical situations, and (4) develop creative thinking by means of original exercises involving both the discovery of relationships and their proofs. Geometry is the subject matter of mathematics which emphasizes the use of logic in establishing proofs concerned with relationships involving points and lines in two- and three-dimensional space. The following topics are usually included for study in geometry. Topics selected from the following list, as well as topics not listed below, may serve to describe the instructional subject matter of geometry: plane geometry, solid geometry, plane and solid geometry (integrated), and other geometry.

Properties of common geometric figures: (a) in the plane and (b) in space
The nature of proof: undefined items, definitions, assumptions, inductive and deductive reasoning, and elementary logic
Statement and proof of conjectures involving geometric relationships
Proof of theorems related to (a) plane figures - points, lines, angles, polygons, circles, and others and (b) space - points, lines, planes, and solids
Problem solving: numerical applications involving geometric figures and properties, algebraic methods in the solution of geometric problems
Constructions with ruler compasses, proofs
Geometric drawing in two and three dimensions
Geometric measurement: linear, angular, surface, and space
Coordinate geometry in (a) the plane and (b) space
Simple trigonometric relationships of the right triangle
Consideration of the existence of non-Euclidean geometries

124 610 Analytic Geometry

The study of plane and solid Euclidean geometry by means of coordinate systems and the associated representations of geometric objects by algebraic ones. The following topics usually are included for study.

The Euclidean plane and the Cartesian plane
Line segments, slopes, angles, length, and area
Equations and properties of lines
Geometric and algebraic invariances - the idea of analytic proof of geometric theorems
Loci in the plane, including circles
Graphs, symmetricies, reflectionary and tangents
Conics (ellipse, parabola, hyperbola)
Polar coordinate and loci
Parametric representation - higher plane and space curves
Include other topics emphasized in analytic geometry which are not listed above. (The more advanced topics may include differential geometry applying calculus to analytic geometry and analytic non-Euclidean geometries such as the geometry to the sphere or of special relativity.) (Specify)

124 620 Plane Geometry

For description of the subject matter select from the following topics.

Properties of common geometric figures: (a) in the plane and (b) in space
The nature of proof: undefined items, definitions, assumptions, inductive and deductive reasoning, and elementary logic
Statement and proof of conjectures involving geometric relationships

Proof of theorems related to (a) plane figures - points, lines, angles, polygons, circles, and others and (b) space - points, lines, planes, and solids
Problem solving: numerical applications involving geometric figures and properties: algebraic methods in the solution of geometric problems
Constructions with ruler and compasses, proofs
Geometric drawing in two and three dimensions
Geometric measurement: linear, angular, surface, and space
Coordinate geometry in (a) the plane and (b) space
Simple trigonometric relationships of the right triangle
Consideration of the existence of non-Euclidean geometries
Other topics in plane geometry - Include here other topics emphasized in plane geometry which are not listed above. (Specify)

124 630 Plane and Solid Geometry

For description of the subject matter select from the topics listed for plane geometry, 124 620.

124 640 Solid Geometry

For description of the subject matter select from the topics listed for plane geometry, 124 620.

124 690 Other Geometry

Include here other organized subject matter emphasized in geometry not classifiable or listed above. (Specify)

124 700 Probability and Statistics

The study of the first semester of calculus with analytic geometry is frequently required as prerequisite to the study of probability and statistics. The following topics are usually included in probability and statistics. The study of topics identified with an asterisk (*) is dependent on the first semester of calculus with analytic geometry.

Sample spaces, events as subsets
Probability axioms
Finite sample spaces and equiprobable measures
Counting and binomial coefficients
Conditional probability and independent events
Random variables
Density and distribution functions
Special distributions: binomial, hypergeometric, Poisson*, uniform, normal*, and exponential*
Limit theorems*: Poisson* and normal approximations*, law of large numbers, and Central Limit Theorem*
Descriptive statistics: means, variances, and moments
Statistical inference: estimation and sampling
Hypotheses testing, regression

Other topics in probability and statistics - Include here other topics emphasized in probability and statistics which are not listed above. (Specify)

124 800 Trigonometry

The study of trigonometric ratios and the circular functions - their relationships, graphs, and applications. Problem solving is emphasized throughout the subject matter. In practice, the following topics in trigonometry usually are included for study.

Right-triangle trigonometry
Oblique-triangle trigonometry
Construction and use of trigonometric tables
Unit circle, the winding function, and periodicity
Trigonometric functions of real numbers, radians
Graphs of trigonometric functions
Inverse trigonometric functions and their graphs
Special formulas
Trigonometric identities and conditional equations
Complex numbers, vectors
Polar representations
Other topics in trigonometry - Include here other topics emphasized in trigonometry which are not listed above. (Specify)

124 900 Other Mathematics

Include here other organized subject matter emphasized in mathematics which is not listed or classifiable above. (Specify)

125 000 Music

Music is the fine art that utilizes sounds in time in a meaningful and organized manner. Subject matter and activities in music are designed to impart the skills and knowledge necessary for the understanding, appreciation, creation, performance, and enjoyment of music. Included in this subject-matter area are the items of information which identify the various subjects in the music area.

125 100 Music, General

Organized subject matter and musical experiences consisting of an extensive and varied study of music designed for all pupils. The purpose of these music experiences is to provide basic education in music similar to that in other subject areas necessary to general cultural development. Through participation and study, pupils develop basic musical skills and gain insights into the art of music.

125 200 Music, Literature, and/or History

Organized subject matter and learning experiences designed to further a pupil's knowledge, comprehension, and appreciation of various types and styles of music.

125 300 Music Theory

The study of principles of music, including rudiments, harmony, counterpoint, form and analysis, and orchestration; skills such as sight singing, ear training, and conducting; and composition. In practice, the various aspects of music theory may be organized into more specific bodies of subject matter for instruction such as the following.

125 310 Fundamentals

125 320 Harmony

125 390 Other Music Theory

Include here other organized subject matter and experiences emphasized in music theory which are not listed above. (Specify)

125 400 Vocal Music

Learning experiences designed for the study of vocal repertoire and the development of vocal skills through solo and choral performance. Subject matter is organized to provide for instruction in a variety of situations.

125 410 Choir, Chorus, and/or Glee Club

A large ensemble of pupils organized to study, rehearse, and perform choral literature in various combinations. This musical experience provides opportunities for the pupil to gain knowledge and understanding and to develop skills through performance in groups such as the following.

125 411 Female

125 412 Male

125 413 Mixed

125 420 Vocal Instruction

Instruction designed for developing skills and knowledge in vocal performance in situations such as the following.

125 421 Group

125 422 Individual

125 430 Small Vocal Ensembles

A vocal chamber group such as a trio, quartet, octet, and/or madrigal ensemble that offers opportunities not available in larger groups.

125 490 Other Vocal Music

Include here other organized subject matter and learning experiences emphasized in vocal music which are not listed above. (Specify)

125 500 Instrumental Music

Learning experiences designed for the study of instrumental repertoire and the development of instrumental skills through solo and group performance. Subject matter is organized to provide for instruction in a variety of situations.

125 510 Band

An ensemble of wind and percussion players organized to study, rehearse, and perform the repertoire for this medium. Among the different classifications of bands, depending on size, repertoire, and function, are the following which are organized for instruction.

125 511 Concert

125 512 Marching

125 513 Stage

125 519 Other Band

Include here other organized subject matter and experiences emphasized in band which are not listed above. (Specify)

125 520 Orchestra

An ensemble of string, wind, and percussion players organized to study, rehearse, and perform the repertoire for this medium. Among the different combinations of orchestras, depending on size, repertoire, and function, are the following which are organized for instruction.

125 521 Chamber

125 522 Full

125 523 String

125 529 Other Orchestra

Include here other organized subject matter and experiences emphasized in orchestra which are not listed above. (Specify)

125 530 Small Instrumental Ensembles

An instrumental chamber group such as a trio, quartet, or quintet that offers opportunities not available in larger groups.

125 540 Instrumental Instruction

Instruction designed for developing skills and knowledge in instrumental performance in situations such as the following.

125 541 Group

125 542 Individual

125 590 Other Instrumental Music

Include here other organized subject matter and experiences emphasized in instrumental music which are not listed above.

125 600 Rhythm and Body Movement

See dance, rhythms, and dramatic activities, 143 300.

125 700 Humanities

The study of a group of related subjects such as art, literature, music, religion, history, philosophy, and classical and modern foreign languages, with music usually forming the core, concerned with man's individual cultural achievements and values in society as distinguished from social institutions and customs of the natural world. Sometimes aspects of the various subject-matter areas are taught separately, but relatedly; in other instances, these aspects of subject-matter areas are fused or integrated. (See also humanities under art, 121 130; humanities under English language arts, 122 360; and humanities under foreign languages, 123 300.)

125 900 Other Music

Include here other organized subject matter and experiences emphasized in music which are not listed or classifiable under one of the major categories above. (Specify)

126 000 Science

The natural sciences include the body of related subject matter, or the body of the related courses, organized for carrying on learning experiences concerned with knowledge of the physical and biological world and of the processes of discovering and validating this knowledge. Included in this subject-matter area are the items of information which identify various aspects of the natural sciences.

126 100 General Science

An organization of subject matter which usually includes representative topics from the biological, physical, and earth/space sciences. Learning experiences involve pupils in observing, exploring, discovering, and experimenting for purposes of achieving understanding of how scientists work and what they know about the universe. General science is primarily studied in elementary and junior high schools, but similar courses with titles such as comprehensive science or survey of sciences are offered at the senior high school or junior college level.

126 200 Biological Sciences

The environments, interrelationships, processes, classification, evolution, and structure and function of living organisms - plants, protists, and animals.

126 210 Botany

The study of plants.

126 220 Microbiology

The study of bacteria, viruses, algae, fungi, and other monera and protista.

126 230 Zoology

The study of animals.

126 240 Conservation (Environment)

The science concerned with the development, protection, use, and management of all our resources for the needs and enjoyment of all the people. Emphasis in instruction may be on natural and/or human resources.

126 241 Outdoor Education

A means of curriculum enrichment that is experienced in and through the outdoors. In achieving this means of enrichment, instruction is adapted largely to the utilization of resources and activities unique or more appropriate to the outdoor setting, where pupils, instructors, and others may stay for several days.

126 249 Other Conservation

126 290 Other Biological Sciences

Include here other biological sciences which are emphasized in instruction and are not listed above. (Specify)

126 300 Physical Sciences

The organization of subject matter that usually includes for study the major topics, concepts, processes, and interrelationships of chemistry and physics. Considerations may sometimes be given to topics which are included under the earth/space sciences, such as geology and astronomy.

126 310 Chemistry

The study of the composition, structure, and properties of matter and of changes in matter, including the accompanying energy phenomena.

126 320 Physics

The study of the branch of science that is concerned with matter and energy, including the study of phenomena associated with mechanics, heat, wave, motion, sound, electricity, magnetism, light, and atomic and nuclear structure.

126 390 Other Physical Sciences

Include here other physical sciences (not including earth/space sciences) which are emphasized in instruction and are not listed above. (Specify)

126 400 Earth/Space Sciences

Facts, concepts, and principles of geology, astronomy, meteorology, oceanography, and space exploration which are interrelated in the study of the natural environment of both earth and space.

126 410 Astronomy

The study of matter and energy in the universe. This includes the solar system, stars, galaxies, nebulae, and other extragalactic phenomena. The instruments used for study and the related mathematics are important aspects of astronomy.

126 420 Geology

The study of the composition, structure, and history of the earth and of earth processes. Content areas such as mineralogy, petrology, structural geology, physiography, paleotology, historical geology, and economic geology may be included.

126 430 Meteorology

The science of the atmosphere and all of the aspects of matter energy exchange. It involves the study of weather and climate including humidity, temperature, atmospheric pressure, air masses and motion, clouds, precipitation, and interrelationships on both local and global scales.

126 440 Oceanography

The study of the oceans and other large bodies of water. Oceanography, which draws heavily from physics, chemistry, marine biology, and geology, is concerned with processes, compositional features, the interactions with the atmosphere and lithosphere, and biological interrelationships.

126 450 Space Exploration

The science of spacecraft, propulsion systems, launching, orbiting, rendezvous, spaceflight, solar-system destinations, and biological effects on man or other organisms.

126 490 Other Earth/Space Sciences

Include here other earth/space sciences which are emphasized in instruction and are not listed above. (Specify)

126 900 Other Sciences

127 000 Social Sciences

The social science/social studies are comprised of interrelated subject matter organized to impart knowledge, develop skills, and identify goals concerning elements and institutions of human society in the disciplines of history, economics, political science, sociology, anthropology, psychology, geography, and philosophy.

The social studies are comprised of those aspects of the above which, in practice, are selected for instructional purposes in schools and colleges. Social studies are usually socially oriented with regard to aims and subject matter concerning the elements and institutions of human society.

Employing systematic, analytical, and theoretical methods, the social sciences include modes of inquiry such as historical or genetic approaches, survey research, experimentation, content analysis, and logical analysis. Illustrative methods as techniques include field studies, case studies, statistical analysis, map and photo interpretations, simulation, participant observation, polling, questionnaires, and others.

Included in this subject-matter area are the items of information which identify various subjects in the social sciences/social studies.

127 100 Anthropology/Sociology

The study of man and his works in which attention is focused on the relation between man and his culture in the past and present, man's ongoing cultural development, and the varieties of human, physical, social, and cultural forms. Anthropology is organized under such descriptive titles as archaeology, cultural anthropology, ethnology, and physical anthropology.

127 110 Cultural Anthropology

The comparative study of the culture of societies throughout the world, over time, with emphasis on learned and shared behavior. The following topics frequently are included for study: acculturation; American Indians; community development; culture; cultural change; cultural evolution; cultural psychology; cultural transmission; cultural values; folk societies; kinship systems; peasant societies; personality and culture; prehistoric people; primitive peoples; e.g., Bushmen, Eskimos; race; social, political, economic organization; and other topics in cultural (social) anthropology. Include here other topics emphasized in cultural anthropology which are not listed above. (Specify)

127 120 Physical Anthropology

The study of man's physical characteristics, his biological history, and present varieties. Topics frequently studied include the following: evolution; prehistoric people; primitive behavior; primitive peoples; e.g., Bushmen, Eskimos; race; and other topics in physical anthropology. Include here other topics emphasized in physical anthropology which are not listed above. (Specify)

127 130 Community Sociology

The study of human society, its structure and processes. It includes a wide range of societal relationships - from the primary groups, such as the family, the tribe, and the clan, to the complex groupings that characterize the megalopolis of urban society. Socialization, collective behavior, deviance from the group, culture, aspects of social status, and patterns of social change are among areas emphasized in subject matter. The subject matter of sociology is organized under various descriptive titles such as those which follow.

127 131 Rural Society

A study of that portion of organized society living in rural areas, with emphasis on rural trends and problems.

127 132 Urban Society

Applications of sociological principles to the study of customs and institutions in an urban setting, with emphasis on metropolitan trends and problems. Aspects of urban planning may be appropriately included for investigation and study.

127 139 Other Community Sociology

Include here other organized subject matter concerning community and emphasized in instruction which is not listed above. (Specify)

127 140 Public Opinion and Political Sociology

The investigation and study of the development of sociological attitudes and behavior, including voting behavior, pressure groups, mass communication, and detection and interpretation of propaganda.

127 150 Social Organization

The study of the structure of groups, institutions, and agencies that comprise the structure of society. Among the groups, institutions, and agencies studied, the following usually are included.

127 151 Education

The study of schools and other educational agencies - their structure, role in the socialization process, and function in a dynamic society.

127 152 Family

The study of the smallest group central to an organized society - its social, economic, and biological characteristics; functions; and problems.

127 153 Religion

The study about religious organizations and churches and their functions in a dynamic contemporary society.

127 159 Other Social Organization

Include here other subject matter emphasized in social organization which is not listed above. (Specify)

127 160 Social Problems

The study of problems of human groups. The subject matter may appropriately include the study of (1) family disorganization; (2) population imbalances; (3) delinquency; (4) crime: causes, effects, and remedies related to the pathology of society that involves the maladjustments of the individual which bring him into conflict with society; (5) poverty; and (6) ethnic group conflicts.

127 170 Social Stratification

The study of the hierarchical groups in society, such as classes and castes.

127 190 Other Anthropology/Sociology

Include here other subject matter emphasized in anthropology which is not classifiable above. (Specify)

127 200 Area Studies

Studies of selected areas which vary in scale from the small area, such as the neighborhood, to a large continental area such as South America.

They may be defined in terms of political boundaries, geographic areas, or cultural characteristics. The term "area studies" usually connotes the interdisciplinary approach, from the more simple geography/history interpretation to the complex cultural interpretation involving anthropology, sociology, economics, political science, and other related areas. Area studies frequently are grouped as follows.

127 210 Areas Beyond United States

- 127 211 Africa
- 127 212 Asia
- 127 213 Australia
- 127 214 Canada
- 127 215 Europe
- 127 216 Latin America
- 127 217 Middle East
- 127 218 Soviet Union
- 127 219 Other Areas Beyond United States

  Include here other areas beyond the United States emphasized in instruction which are not listed above. (Specify)

127 220 Regions of the United States

- 127 221 Midwest
- 127 222 North Central
- 127 223 Northeast
- 127 224 Northwest
- 127 225 Southeast
- 127 226 Southwest
- 127 229 Other Regions of the United States

  Include here other regions of the United States emphasized in instruction which are not listed above. (Specify)

127 230 Small Areas

- 127 231 Home State

127 232 Local Community

127 233 School Community

127 234 Classroom Community

127 235 Neighborhood

127 239 Other Small Areas

Include here other small areas emphasized in instruction which are not listed above. (Specify)

127 290 Other Area Studies

Include here other area studies emphasized in instruction which are not listed or classified above.

127 300 Economics

The study of man's use of limited resources to satisfy his wants - resources transformed by production into goods and services which, upon distribution, are transformed by consumption to yield the satisfaction of wants. The study of economics includes the analysis of the implications of alternative choices in the allocation of resources. Subject matter in economics is organized under various descriptive titles such as the following.

127 310 Business and Industry Economics

The study of how the business firm is organized and combines resources to produce goods and services; taking account of costs, prices, profits; and the nature and extent of competition in markets.

127 320 Comparative Economics

The study of (1) comparative economic systems: differences among economies in their arrangements for the production, distribution, and consumption of goods and services; (2) comparative economic thought, differences among economic explanation of the production, distribution, and consumption of goods and services; and (3) economic development: the evolution of economics toward industrialism, the growth of the world economy, and the growth of international trade.

127 330 Consumer Economics

The study of the problems in consuming the production of the economy as seen from the behavior of the individual consumer and the aggregate of consumers which is the consumer sector of the economy.

127 340 History of Economic Thought

The study of changes in the explanations of how economic systems have answered the questions: What shall be produced? How shall it be produced? For whom shall it be produced?

127 350 Money and Banking

The study of the influence upon economic activity of the quantity of money and credit and its cost (interest rates).

127 360 National Income

The study of the explanation of level, growth, stability, and composition of a nation's or region's income, including the influence of taxing, borrowing, and spending at federal, state, and local levels.

127 370 Principles of Economics

Commonly included for study in a survey course in economics entitled Principles of Economics are the kinds of applications considered in the various types of economics described elsewhere in these pages.

127 380 Resource Economics

The study of employment of (1) the labor resource, its wages, employment conditions, and organization into unions; (2) capital resources, that is the man-made instruments of production; and (3) natural resources such as land, mineral wealth, and water.

127 390 Other Economics

Include here other organized subject matter emphasized in economics which is not listed above; e.g., mathematical economics, economic theory, institutional economics, economic statistics, and operations research. (Specify)

127 391 Consumer Education

127 400 Geography

The study of spatial relations and spatial processes on the earth's surface, studied on a variety of scales ranging from local to world-wide. Included are both empirical and theoretical approaches to an understanding of (1) the spatial relations and processes of physical, biotic, and human phenomena considered separately or in varying combinations and (2) spatial relations and processes in the abstract. An understanding of these spatial relations and processes and their significance to human activities encourages analysis of why things are when they are. Subject matter in geography is organized under various descriptive titles, including the following.

127 410 Historical Geography

The study of the geographies of the past. It is concerned with the reconstruction of the geography of a past period. Thus, an historical geography of any region is theoretically possible for every period of its history.

127 420 Human Geography

The geographical study of man and his economic, social, and political activities as they are distributed over the surface of the earth. The following considerations are frequently included for study.

127 421 Cartographic Interpretation

127 422 Circulation Patterns

127 423 Economic Patterns

127 424 Political Patterns

127 425 Population

127 426 Settlement Patterns

127 429 Other Human Geography

Include here other human geography emphasized in instruction which is not listed above. (Specify)

127 430 Physical Geography

The study of that branch of geography which deals with the distribution and interrelationships of the physical and biotic features of the earth's surface: landforms, soils, climates, water (both surface and subsurface), minerals, and wild plant and animal life. Concerned exclusively with man's physical and biotic habitat, physical geography can properly be regarded as a natural science and is frequently included in science education, drawing on earth science for subject matter. In practice, the following major aspects of physical geography are frequently included for study.

127 431 Atmosphere: weather and climate

127 432 Biosphere: wild plants, wild animals

127 433 Exosphere; e.g., remote sensing

127 434 Hydrosphere: oceans, water bodies, ice

127 435 Lithosphere: land forms, mineral soils

127 439 Other Physical Geography

Include here other aspects of physical geography emphasized in instruction which are not listed above. (Specify)

127 440 Regional Geography

The study of regions, a region being an area of any size that is homogeneous with respect to specific criteria. In practice, regional geography comprises a wide variety of studies (physical, biotic, and human) such as the following.

127 441 Agriculture Regions

Such as dairy belt or corn belt.

127 442 Climatic Regions

Such as rainy tropics, arid lands, or hot and cold regions.

127 443 Continental Regions

Such as North America.

127 444 Culture Regions

Such as Latin America.

127 445 Landform Regions

Such as mountain areas.

127 446 Manufacturing Regions

Such as the Anglo-American manufacturing belt.

127 447 Political Regions

Such as an individual state, a group of states, or a nation.

127 448 Population Regions

127 449 Vegetation Regions

Such as steppe or savanna areas.

127 490 Other Geography

Include here other regional geography emphasized in instruction which is not listed above. (Specify)

127 500 History

The study of man's past considered in terms of what has been interpreted about change or process. The conventional categories of inquiry are political history, economic history, social history, and intellectual history. Consideration is also given to how historians proceed by gathering, criticizing, synthesizing, and interpreting evidence concerning accessible and relevant periods of the past. The subject matter of history is organized under various descriptive titles such as follows.

127 510 American History

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with the Western hemisphere. American history considers, e.g., pre-Columbian cultures, European discovery and exploration, colonial society, growth of independent nations, and inter-American relations.

127 520 Local History

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with localities. Local history considers; e.g., settlement, growth of the economy, ethnic influences, and cultural development.

127 530 Modern History

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with the period of modernity (since approximately 1500 A.D.). Modern history considers; e.g., the expansion of Europe, the impact of romantic thought, the industrial revolution, and anti-colonialism in Africa and Asia.

127 540 State History

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with individual American states. State history considers; e.g., exploration, constitutional evolution, development of transportation and communication, and military contribution.

127 550 United States History

The study of the history of selected events, individuals, groups (e.g., racial, religious, ethnic), institutions, artifacts, ideas, and other phenomena associated with the United States. United States history considers; e.g., colonial society, the Westward Movement, the Civil War, and America's emergence as a great power.

127 560 Western Civilization

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with the Western world. Western civilization considers; e.g., the rise and fall of the Roman Empire, the Renaissance and Reformation, the rise of the nation state, and the secularization of society.

127 570 Non-Western Civilization

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with the non-Western world (Asia and Africa). Non-Western civilization considers; e.g., the development of Chinese thought, imperial enterprise in Africa, social revolution in Southeast Asia, and diffusion of Western ideas.

127 580 World Civilization

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with the entire world, usually taught in junior colleges, with an emphasis on social and intellectual changes rather than political changes. World civilization considers; e.g., the emergence of Greek philosophy, the proliferation of Christianity, and the integration of the international community.

127 590 World History

The study of the history of selected events, individuals, groups, institutions, artifacts, ideas, and other phenomena associated with the entire world. World history considers; e.g., the emergence of prehistoric man and society, the Roman conquests, the westernization of Asia, and the impact of technology since 1500 A.D.

127 600 Philosophy

A systematically organized body of knowledge concerned with the investigation and study of human nature and conduct as conceived and interpreted in terms of facts and principles of reality. Usually the substance of philosophy includes aspects of esthetics, ethics, logic, metaphysics, and the theory of knowledge. The subject matter of philosophy is organized under various descriptive titles such as those which follow.

127 610 Ethics

The study and critical examination of morals, the meaning of "good," the nature of moral judgment, and the justification of conduct in terms of what is considered right and proper standards of behavior. Considerations are given to the theoretical problems involved in ethics and the development of understanding which enable pupils to establish personal views concerning moral phenomena.

127 620 History of Philosophy

The study of selected philosophers and areas of scholarship in philosophy from the pre-Socratic era to the present.

127 630 Introduction to Philosophy

The study of the major philosophical problems, issues, and conflicts as treated by classical and modern philosophers. The theory of knowledge, facts and principles of reality and of human nature and behavior, and the implications of morality, science, and religion in everyday life are among the assumptions and issues frequently examined.

127 640 Logic

The study of the scientific principles of formal reasoning and criteria governing validity in thinking. Attention may be given to a wide range of considerations, such as application of logic and rhetoric to everyday situations, symbolic logic, semantics, processes of argument, inconsistency, methods of investigation, and propositions and inferential interrelationships. (See also logic under English language arts, 122 411.)

127 650 Metaphysics

The study of the science of reality - of being. The nature of mind and of space and of time, the principles and causes of things, and the existence of universals and aspects of metaphysics which are frequently examined, as well as philosophical agreements and disagreements with these issues.

127 660 Philosophy of Religion

The critical investigation and study of religious experiences, beliefs and statements, arguments about the existence of a deity or deities, and the evaluation of the historical derivation of a religion or religions.

127 690 Other Philosophy

Include here other subject matter emphasized in philosophy which is not listed above. (Specify)

127 700 Political Science

The study of government(s) and political behavior. The subject matter provides pupils with insight into a variety of factors important to the study of governments and culture; systems processes, policies, theories, and goals; and the relationships between governments. The subject matter of government is organized under various descriptive titles such as those which follow.

127 710 American Government

The study of the processes and structures by which men govern themselves at the local, state, and national levels.

127 711 Constitution, The

The study of the legal framework under which the American political system operates.

127 719 Other American Government

Include here other subject matter emphasized in American government. (Specify)

127 720 Comparative Systems

The study and comparative analysis of political institutions, processes, and behavior in various countries (developing and developed).

127 730 Contemporary World Affairs

The analysis of economic, sociological, political, legal, cultural, and other factors which influence the relations between nations.

127 740 International Relations

The study of agencies, operations, and principles involved in communication and interaction among nations, with emphasis typically given to relations among governments.

127 750 Political Parties and Public Opinion

The development, organization, and operation of political parties and pressure groups and the formulation and role of public opinion.

127 760 Political Socialization

The study of the ways in which society transmits political orientations, including knowledge, norms, and practices from one generation to the next.

127 770 Political Theory

The study of the major schools of political philosophy, including the development of modern methodological techniques relevant to political science.

127 790 Other Political Sciences

Include here other subject matter emphasized in political science which is not listed above. (Specify)

127 791 Citizenship Education

The study of those portions of the social sciences/social studies, and co-curricular activities, which contribute to the development of understanding and attitudes conducive to effective participation in civic affairs.

127 800 Psychology

The study and systematic investigation of organisms, especially human beings, and their collective characteristics - their intelligence, feeling, and attitudes and their behavior in relation to physical and social environment. The subject matter of psychology is organized under various descriptive titles such as those which follow.

127 810 Developmental Psychology

The investigation and study of those aspects of psychology concerned with the progressive development and behavior in childhood and adolescence. Frequently emphasized for study are behavior and mental growth, the process of maturation, the concept of self, norms in behavior, social norms (relationship with people), heredity and environment and their interaction, parent-child relationships, and the effects of cultural and social forces upon attitudes and values.

127 820 Educational Psychology

The investigation and study of a variety of aspects of psychology and their applications to classroom situations. Among considerations frequently emphasized are the nature and theory of learning, child and adolescent development, emotion and adjustment, motiviation, and individual and group differences.

127 830 General Psychology

The study of the fundamental principles of human behavior, basic concepts, the scope of psychology, psychological methods, human behavior, animal behavior, motivation, thought processes, theory of learning, characteristics of emotions, and perception. Subject matter is usually designed for study in breadth rather than for study of selected aspects of psychology in depth.

127 840 Psychology of Adjustment

The study of the individual in terms of total adjustment with major emphasis applied to social environment. Among factors frequently emphasized for study are adjustment techniques, personality as a construct, theories of personality, the nature of conflict and adjustment in personality, and physiological and social aspects of personality development.

127 850 Social Psychology

The study of the behavior of individuals and of groups, of behavioral interactions, and of the influence of the group(s) on attitudes, emotions, and personality development. Among the aspects of social psychology frequently emphasized for study are the adjustment of individuals to group situations, including family, school, and occupation; social foundations of attitudes and behavior - development and change; social judgments and perception; and psychological factors involved in race prejudice, war, and nationalism.

127 890 Other Psychology

Include here other subject matter emphasized in psychology which is not listed above. (Specify)

127 900 Other Social Sciences

Include here organized subject matter emphasized in social sciences/ social studies which is not listed or classifiable above. (Specify)

129 000 Other Regular Curriculum

129 100 Career Development

The study of occupations, the means for preparing for occupations, and the techniques for getting hired.

129 200 Bilingual/Bicultural

129 300 Computer Literacy

A general course on operation and applications of computers.

130 000 VOCATIONAL CURRICULUM

A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work.

131 000 Agriculture Education

Agriculture is comprised of the group of related courses or units of subject matter which are organized for carrying on learning experiences concerned with preparation for or upgrading in occupations requiring knowledge and skills in agriculture production, agricultural supplies, agricultural mechanization, agricultural products (processing), ornamental horticulture, forestry, and agricultural resources. The services related to agriculture are emphasized in the instruction to provide opportunities for pupils to improve their competencies in agricultural occupations. An agricultural occupation may include one or any combination of these functions. Included in this subject-matter area are the items of information which identify various aspects of agriculture.

131 100 Agriculture Cluster

A curriculum/course of study which proposes to prepare students for more than one occupation in agriculture.

131 200 Agriculture Production

Subject matter and learning activities which are concerned with the principles and processes involved in the planning related to and the economic use of facilities, land, water, machinery, chemicals, finance, and labor in the production of plant and animal products. In practice, activities include classroom instruction and laboratory experiences in and out of school, including farms, ranches, and other agriculturally related establishments. Aspects of agricultural production are organized under a variety of descriptive titles, such as animal science, plant science, farm mechanics, farm business management, and other agricultural production.

131 210 Animal Science

Planned learning experiences which are concerned with the study and the operations dealing with theories, principles, and practices involved in producing animals and animal products for economic and other uses.

131 220 Plant Science

Planned learning experiences which are concerned with the study and operations dealing with principles and practices involved in the culture and production of agricultural plants.

131 230 Farm Business Management

Planned learning activities concerned with farm resource analysis, accounting, production, financing, resource acquisition, purchasing, farm inputs, performance records, contracts, marketing, and maintenance. The results of these learning activities are applied to formulating decisions involved in managing a farm or ranch operation.

131 290 Other Agriculture Production

Include here other organized subject matter and experiences emphasized in agricultural production which are not listed above. (Specify)

131 300 Agriculture Supplies/Services

Subject matter and learning experiences concerned with preparing pupils for occupations involved in providing consumable supplies used in the production phase of agriculture, including processing, marketing, consulting, and other services. Various aspects of agricultural supplies are organized under descriptive titles such as those which follow.

131 310 Agriculture Chemicals

The study of a variety of chemicals, drugs, and related products which are associated with the production of animal and plant products. Usually included for study are various types of chemicals used to prevent, control, or cure animal and plant diseases and control pests.

131 320 Feeds

The study of the business of processing and distributing feeds and feedstuffs.

131 330 Seeds

The study of the business of producing, processing, and distributing seeds.

131 340 Fertilizers

The study of the principles concerned with the analysis, sale, and application of chemical elements known to be necessary for plant growth. These elements are classified as follows: Primary - N, P, K; Secondary - CA, MG, S; and Micronutrients - B, CU, FE, MN, MO, ZN, CE.

131 390 Other Agriculture Supplies/Services

Include here other organized subject matter and experiences emphasized in agricultural supplies which are not listed above. (Specify)

131 400 Agriculture Mechanics

A combination of subject matter and activities designed to develop abilities necessary for assisting with and/or performing the common and important operations or processes involved in the selection, operation, maintenance, and use of agricultural power, agricultural machinery and equipment, structures and utilities, soil and water management, and agricultural mechanics shop, including kindred sales and services.

131 410 Agriculture Power and Machinery

A combination of subject matter and experiences designed to develop in pupils the abilities (1) to recognize and identify the fundamental principles of selection, operation, service, maintenance, repair, and safety in agricultural power engines, electricity, and hydraulics and (2) to plan, install, service, assemble, adjust, operate, and repair farm machinery.

131 420 Agriculture Structures and Conveniences

Learning activities designed to assist pupils in developing the ability to plan, select materials for, and construct and maintain agricultural structures and conveniences.

131 430 Soil Management

A combination of subject matter and practical experiences designed to develop knowledge and skills concerned with surveying and classifying soils; determining cropping systems and fertilizer; and conditioning and cultural practices that will result in efficient agricultural production.

131 440 Water Management

A combination of subject matter and practical experiences designed to develop knowledge and skills concerned with surveying, planning, laying out, constructing, and using and maintaining irrigation, drainage, water conservation, runoff, and erosion control systems and with maintaining proper soil/water plant relationships.

131 450 Agriculture Mechanics Skills

Planned learning experiences designed to develop skills, abilities, and judgments necessary to select, use, and maintain hand and power tools and arc and acetylene welders and to plan and establish home farm shops.

131 460 Agriculture Construction and Maintenance

A combination of subject matter and experiences designed to develop skills and abilities necessary in the planning, layout, fabrication, and maintenance of farm and other agricultural equipment, especially small custom-built devices.

131 470 Agriculture Electrification

A combination of subject matter and experiences designed to provide opportunities for pupils to gain knowledge and understanding concerning effective use of electricity and electrical equipment on farms, ranches, and other agricultural establishments. Included for study are the principles of electricity, maintenance and operation of equipment, and safety factors related thereto.

131 490 Other Agriculture Mechanics

Include here other organized subject matter and experiences emphasized in agricultural mechanics which are not listed above. (Specify)

131 500 Agriculture Products

A combination of subject matter and learning experiences designed to teach basic principles and management decisions involved in the science and technology of farm products, including marketing, inspection, and processing. The groups of products include meat, fish, poultry, and eggs; dairy products; fruits and vegetables; cereal grains; oilseeds; cotton, tobacco, and wood; and others.

131 510 Food Products

A combination of subject matter and learning experiences concerned with the scientific principles and operations involved in the preparation of agricultural products for sale and consumption, including home and institutional preparation of food and its nutritive value.

131 520 Non-Food Products

A combination of subject matter and experiences concerned with the information, scientific principles, processes, and management decisions related to processing and marketing functions associated with nonfood products such as cotton, tobacco, and wool, as well as the industrial nonfood uses of grains and oilseeds.

131 590 Other Agriculture Products

Include here other organized subject matter and practical experiences emphasized in agricultural products which are not classifiable or listed above. (Specify)

131 600 Ornamental Horticulture

Organized subject matter and practical experiences concerned with the culture of plants used principally for ornamental or esthetic purposes. Instruction emphasizes knowledge and understanding important to establishing, maintaining, and managing ornamental horticulture enterprises. Subject matter and experiences are organized under descriptive titles such as arboriculture, floriculture, greenhouse operation and management, turf management, and other ornamental horticulture.

131 610 Arboriculture

Organized subject matter and practical experiences concerned with the principles and practices involved in the culture and maintenance of woody plants used for decoration and shade purposes.

131 620 Floriculture

Organized subject matter and practical experiences concerned with the principles and practices involved in field or greenhouse production of flowers and the arrangement of such flowers for ornamental purposes.

131 630 Greenhouse Operation and Management

Organized subject matter and practical experiences concerned with the principles and practices involved in producing plants under glass and in other artificial environments, including greenhouse operation, maintenance, and management.

131 640 Landscaping

Organized subject matter and practical experiences concerned with the principles and practices involved in locating, planting, and maintaining turf, plants, shrubs, trees, or devices for the beautification of home grounds and other areas of human habitation and recreation.

131 650 Nursery Operation and Management

Organized subject matter and practical experiences concerned with the production of turf, plants, shrubs, and/or trees for the purposes of transplanting or propagating them, including nursery operation, maintenance, and management.

131 660 Turf Management

Organized subject matter and practical experiences concerned with the principles and practices involved in establishing, managing, and maintaining grassed areas for ornamental and/or recreational purposes.

131 690 Other Ornamental Horticulture

Include here other organized subject matter and experiences emphasized in ornamental horticulture which are not listed above. (Specify)

131 700 Agriculture Resources

A combination of subject matter and planned learning experiences concerned with the principles and processes involved in the conservation and/or improvement of natural resources such as air, forests, soil, water, fish, plants, and wildlife for economic and recreational purposes. Instruction also emphasizes such factors as the establishment, management, and operation of forest lands used for recreational purposes.

131 710 Forest

A combination of subject matter and experiences concerned with forests as living communities of plants and animals in which trees are the dominant species. Emphasis is on the multiple use of forest lands and resources.

131 720 Recreation

The study of recreation as one of the multiple uses of land, including emphasis of the principles of conservation. Included in instruction are examples of recreational activities which can be established, maintained, and managed such as fishing, picnicking, hunting, camping, and nature study.

131 730 Soil

A combination of subject matter and practical experiences designed to provide opportunities for gaining knowledge and understanding concerning the principles and practices involved in maintaining soil stability and productivity, including the prevention of erosion, pollution, water logging, exhaustion of plant nutrients, and accumulation of toxic salts.

131 740 Wildlife

A study of the principles and practices involved in the preservation and/or improvement of wildlife such as game, fowl, and fish.

131 750 Water

A combination of subject matter and practical experiences concerned with water conservation practices such as prevention of soil erosion, sedimentation, other pollution, seepage, and evaporation; flood control; aquatic weed control; and the development, conservation, and management of water supplies for agricultural, domestic, industrial, and recreational purposes.

131 760 Air

The study of air pollution, including the effects of agricultural activities on pollution and the effects of pollution on plants and animals.

131 770 Fish

A combination of subject matter and activities concerned with the propagation, rearing, stocking, and management of fish in public and private waters.

131 780 Range

The study of theories, principles, and practices involved in the preservation and/or improvement of natural range lands.

131 790 Other Agriculture Resources

Include here other organized subject matter and experiences emphasized in agricultural resources which are not listed above, including emerging occupational areas in this category. (Specify)

131 800 Forestry

A combination of subject matter and experiences concerned with the multiple use of forest lands and resources, including their management and protection.

131 810 Forests

(For definition, see forest under agricultural resources, 131 710.)

131 820 Forest Production

A combination of subject matter and activities designed to provide knowledge, understanding, and judgment concerning the behavior of enemies of the forest and their control.

131 830 Logging

Study, including observation and practical experiences, concerned with the initial collective activities involved in harvesting trees as a crop and in terms of not interfering with other desirable uses of the forest.

131 840 Wood Utilization

Organized subject matter and practical activities concerned with the many wood products of the forest. Emphasis in instruction is on the study of production, selection grading, and marketing of forest raw material (wood) for multiple uses in conversion to consumer goods; e.g., paper, plywood, wallboard, plastics, and preservative-treated wood products.

131 850 Recreation

(For definition, see recreation under agriculture resources, 131 720.)

131 860 Special Products

Organized subject matter concerned with the production and marketing of special products; e.g., maple syrup, nuts, Christmas trees, and other products. Consideration is given to the great variety of products utilized in their natural states and/or manufactured from such products.

131 890 Other Forestry

Include here other organized subject matter and activities emphasized in forestry which are listed above. (Specify)

131 900 Other Agriculture

Include here other organized subject matter and experiences emphasized in agriculture which are not listed or classifiable in one of the above categories. (Specify)

132 000 Business Education

Business includes the body of related subject matter, or related courses, and planned learning experiences which are designed to develop in pupils the attitudes, knowledge, skills, and understanding concerned with business principles and practices having applications for personal use and/or activities in the business world. Business also includes a wide variety of aspects of general education; e.g., subject matter from other subject areas such as English (language arts), social sciences/social studies, and mathematics.

The business occupations body of subject matter, or combinations of courses and practical experience, is organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected business occupations. In the instructional process, various aspects of subject matter frequently are drawn from other subject-matter areas. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of business. "Facilitating function," as used here, refers to the expediting role played by business occupations as the connecting link between the production and distribution activities of an organization. Included is a variety of activities, such as the recording and retrieval of data, the supervision and coordination of business activities, the internal and external communication, and the reporting of information.

Under this heading are the items of information which identify various subjects in business.

132 100 Accounting

Organized subject matter and learning activities which are designed to provide opportunities for pupils to develop knowledge, understanding, and skills concerned with the principles and theory of accounting and accounting practices. Different aspects of accounting are organized for instruction under various descriptive titles, such as accounting principles and advanced accounting. (See also accounting and computing occupations, 132 710.)

132 110 Accounting Principles

Subject matter and learning experiences which are designed to introduce pupils to the general principles of accounting. Usually included for study are theory and practice of accounting and their application, for example, to proprietorships, partnerships, and corporations; problems in recording transactions; payroll and tax transaction procedures; procedures in depreciation and accrual accounting; and preparation and analysis of financial statements.

132 120 Advanced Accounting

An organization of subject matter and learning activities concerned with the refinement and expansion of accounting theory and procedures, with emphasis being placed on a variety of special problems dealing with such considerations as partnerships, proprietorships, and corporations; installment; consignments; budgeting; depreciation and depletion; governmental accounting; consolidated statements; taxes; liquidation; receiverships; and actuarial science. (See also accounting and computing occupations, 132 710.)

132 190 Other Accounting (Co-Op & Mo-Op)

132 200 Bookkeeping

132 210 Bookkeeping 1 (First Semester)

A combination of subject matter and learning experiences concerned with the elementary principles of bookkeeping, including some theory of accounting. In practice, various bookkeeping situations are emphasized in instruction; e.g., single- and double-entry bookkeeping; methods and principles of recording business transactions; the preparation of various documents used in recording income, expenses, acquisition of assets, incurrance of liabilities, and changes in equity; and the preparation and some interpretation of financial statements.

132 220 Bookkeeping 2 (Second Semester)

The repetition of the cycle of the first course, expansion of the subject matter, and the enlargement of the degree of difficulty.

In addition, the pupils are introduced to the simplest forms of partnership and corporation accounting. Actual books, based on simulated companies' transactions, and situations are used in the learning process.

132 230 Bookkeeping 3 (Third Semester)

Organized learning experiences which provide for more extensive treatment of the activities carried on in the first two courses or cycles. New elements on control accounting, subsidiary ledger work, and inventory accounting are usually introduced.

132 240 Bookkeeping 4 (Fourth Semester)

Usually the terminal course in bookkeeping. In practice, provision is frequently made for repeating the cycles of the first three courses. More comprehensive treatment of specialized types of records, introduction to cost accounting systems, and often relationships through simulated activities in data processing affecting bookkeeping are introduced. Increased emphasis is also placed on financial control through bookkeeping and report construction.

132 250 Machine Bookkeeping

An organization of subject matter and directed activities, often designed as a unit in a bookkeeping or an accounting course, to provide opportunities for pupils to gain experience in the use of bookkeeping machines, usually posting accounts receivable and other control account data.

132 260 Recordkeeping

Subject matter and learning experiences that deal with financial records less technical than those provided in the first and second courses in bookkeeping and which are frequently considered to be on a clerical level. Emphasis is placed on simple, commonly used financial records which often are concerned with personal, family, club, and small business needs. Sometimes the subject matter and experiences serve as a background for enrollees in the first and second courses in bookkeeping, as well as a substitute for bookkeeping for those not desiring or not qualified to take technical bookkeeping courses.

132 290 Other Bookkeeping

Include here other organized subject matter and activities relevant to a basic understanding of business activities which are not classified above. (Specify)

132 300 Fundamentals of Business (Section 1)

Basic courses which contribute to an understanding of activities common to the world of business. Courses frequently included deal with business mathematics, communication skills, office machines, and business law.

132 310 Business Arithmetic/Mathematics

(For definition, see business arithmetic under mathematics, 124 210.)

132 320 Business Communications

The study of oral and written English as they apply to business. The emphasis is on the type of correct and proper English needed by the secretary, stenographer, and clerk and includes correctness and clarity in style and vocabulary in business correspondence, memorandums, formal and informal reports, and writing minutes.

132 330 Business Law

The study of the principles of law as they relate to business transactions and to the individual and his job responsibilities, the rights of individuals and businesses and other individuals and businesses with whom they deal. Usually, emphases are placed on considerations such as contracts, insurance, loans, sales, negotiable instruments, partnerships, corporations, principal and agent, and property.

132 340 Business Machines

A combination of subject matter and guided experiences concerned with developing in pupils the knowledge, understanding, and varying degrees of skills related to a variety of machines used in business offices.

132 341 Business Machines 1

Instruction and practice activities which are designed to provide pupils with an introduction to computing machines and with opportunities to build acquaintanceship-level skills on adding machines (ten-key and full-key) and on calculating machines (key-driven, rotary, printing, and electronic).

132 342 Business Machines 2

An extension of the learning and practice activities carried on in business machines. First course with emphasis on developing job skills on computing machines - adding machines and calculators - and specific applications to business documents and procedures.

132 349 Other Business Machines

Include here other subject matter and activities emphasized in business machines and appliances which are not listed above. (Specify)

132 350 Office Work Experience (Co-Op)

Planned educational activities designed to permit application, in a realistic situation, of background and skill knowledge previously learned through cooperative programs with an approved teacher-coordinator in the business community, directed experience programs providing systematic supervision of the pupil learning situation in or out of school, or simulated programs providing realistic classroom work experience directed by a qualified teacher.

132 360 Clerical Practice (Mo-Op)

Learning situations involving laboratory and discussion experiences which are designed to provide opportunities for pupils not interested in or not pursuing secretarial or bookkeeping knowledge and skills to develop knowledge and skills in clerical operations. Emphasis is on various activities; e.g., filing, recordkeeping, sometimes advanced typing, telephone and telephone usage, mailroom activities, shipping procedures, personality development, machine operation, and job application procedures.

132 370 Consumer Education

The study concerned with the development of knowledge, understanding, appreciations, and skills involved in the economic welfare of the consumer and consumer groups in everyday life; e.g., competency in managing money, purchasing and using goods and services, banking, investments, credit, consumer legislation, evaluation of consumer research and product testing, and the role of the consumer in the economy.

132 380 Data Processing and Computer Operation

Learning activities concerned with surveying and studying the rapidily growing need for and uses of electronic data processing systems in the business office and the implications for management, including the analysis and study of concepts of computer operations.

132 381 Introduction to Data Processing

Instruction which is designed to provide opportunities for pupils to become acquainted with developments in data processing - concepts, procedures, understanding, and processing with electro-mechanical or electronic machines. Usually various methods such as manual, machine, punched-card, and electronic are studied. Simple applications are made to payrolls, inventory, customer records, and billing. This is sometimes a separate course when equipment is available, or it is often a part of an office practice or bookkeeping course when equipment is not available.

132 389 Other Data Processing and Computer Operation

Include here other organized subject matter and activities emphasized in data processing and computer operation which are not classified above. (Specify)

132 390 Other Fundamentals of Business (Section 1)

Include here other organized subject matter and activities contributing to the understanding of concepts of office experiences not classified above. (Specify)

132 400 Fundamentals of Business (Section 2)

This body of course work includes basic subject matter providing the student with insights which may contribute to the making of career decisions in the areas of business and also provides fundamental information to be built upon with future course work.

132 410 Economics

The study of man's use of limited resources to satisfy his wants, resources transformed by production into goods and services which, upon distribution, are transformed by consumption to yield the satisfaction of wants. The study of economics includes the analysis of the implications of alternative choices in the allocation of resources. (See also economics under social sciences/social studies, 127 300.)

132 420 Exploratory Business

An organization of subject matter and activities designed to assist the pupil in determining the extent of his interest in and aptitude for activities related to business employment. Emphasis is usually on limited skill objectives in shorthand, selling, bookkeeping, and clerical duties.

132 430 General/Introductory Business

Subject matter designed to make available to all pupils an introductory study of business, including (1) an understanding and appreciation of the nature, scope, and functions of the business economic system in meeting consumer needs and wants; (2) an understanding of economic principles and desirable business practices which should be followed by consumers in the wise handling of their business affairs; and (3) an understanding and appreciation of career opportunities which are to be found in business occupations. This course may have other titles, such as introduction to business or basic business. The subject matter of this course has value for all pupils as members of the economic community. General business, providing a higher level of subject matter, is frequently offered in post-secondary instructional programs in business.

132 440 Insurance and Risks

The study of the foundations of the standard forms of insurance and the functions of those following an insurance career. Subject matter usually emphasizes the practices and major coverages involved in life, fire, casualty, automobile, and property insurance; the nature of risk; the social and economic services of insurance; and insurance as a vocation. Organized subject matter and learning experiences related to the tasks performed by sales and management, personnel for insurance carriers of all types, or agents representing carriers and brokers dealing in the sale or placement of insurance contracts with carriers. (See also insurance under distributive education, 133 350.)

132 450 Investments

An organization of subject matter concerned with the study of sources of capital, various types of securities, methods of financing, principles of investing, policies of investing, and kinds of financial and investment institutions.

132 460 Business and Management

The study of planning, organizing, and controlling a business, including both the organizational and human aspects, often with emphasis on various theories of management, the purpose of which is to develop in pupils the knowledge and understanding necessary for managing people and functions and making decisions.

132 470 Personal Development and Human Relations

Learning experiences designed for improving self-management and enhancing social and job performance. Emphasis is on improving study and work habits, qualities of leadership, grooming and personal appearance, and the analysis of personality deficiencies and ways of overcoming them.

132 480 Personal Finance

Subject matter concerned with the study of everyday personal financing problems including such aspects as budgeting, borrowing, charge accounts, installment buying, insurance, savings, investments, pensions, social security, home ownership, banking, taxes, and wills and estates.

132 490 Other Fundamentals of Business (Section 2)

Include here other organized subject matter and activities emphasized in the fundamentals of business which are not classified above. (Specify)

132 500 Shorthand

The study of subject matter and the development of skills concerned with the substitution of symbols for letters, syllables, or words normally written in longhand as a means of achieving rapidity in writing. It also involves the related activities usually associated with transcribing the notes back into the common language through the use of typewriters and includes the concomitant clerical activities.

132 510 Fundamentals of Shorthand

Included here are introductory shorthand courses dealing with the following areas as appropriate to a secondary school instructional program.

132 511 Machine Shorthand

Learning activities which are designed to provide opportunities for pupils to develop skills in recording dictation through the use of a machine, as contrasted with recording dictation with a pen or pencil; frequently, high speed recording is emphasized.

132 512 Personal Use Shorthand

Learning activities which are designed to provide opportunities for pupils to study a highly simplified alphabetic or symbol system of shorthand for personal use and to develop skill, through practice, in using it. In addition, instruction usually includes emphasis on taking notes; e.g., when working with printed materials or listening to lectures or participating in discussions or meetings.

132 513 Shorthand Theory 1 (First Year)

Study and practice activities concerned with the basic theory of shorthand, including the shorthand alphabet, brief forms, phrasing principles and abbreviating principles, and the development of fluency in writing shorthand outlines. Generally, skills development objectives include a dictation speed of 60-80 words per minute and pre-transcription techniques such as punctuation, spelling, and word usage.

132 514 Shorthand Theory 2 (Second Year)

Study and practice activities concerned with the refinement of basic shorthand principles and the extension of the shorthand vocabulary. The course is usually offered during the second half of the first year and provides emphasis on (1) building skill in taking dictation with a speed objective of 80-100 words per minute on writing new and practiced materials and (2) the introduction of transcription on the typewriter.

132 515 Shorthand Dictation

Study and practice activities, sometimes called advanced shorthand, which usually follow the elementary principles course, but which may be introduced in shorthand, first course. The purpose of the course is to develop shorthand vocabulary; to develop speed, accuracy, and shortcuts in taking dictation; and to develop sustained dictation with ordinary corrections and interruptions simulating office conditions.

132 516 Shorthand Speed Building

Study and practice activities designed to develop (1) a high level of dictation skill - up to 140 words per minute and (2) an expert level of transcription skill - up to 50 words per minute. Special dictation involving technical vocabularies such as those of medicine, law, engineering, and science is sometimes included in the course.

132 517 Shorthand Transcription

Learning activities which provide for combining the skills of taking dictation on new material and transcribing it rapidly and accurately at the typewriter in mailable form. Considerations are given to special transcription problems such as language structure and style, letter form, transcription shortcuts, vocabulary, punctuation, and general duties of office practice.

132 518 Machine Transcription

Study and practice activities concerned with transcribing letters, reports, or other recorded data, using a transcribing (voice reproducing) machine and a typewriter.

132 519 Other Fundamentals of Shorthand

Include here other organized subject matter and activities which will contribute to the acquiring of basic shorthand skills and which are not classified above. (Specify)

132 520 Applied/Specialized Shorthand

This classification includes advanced shorthand studies which emphasize the development of specialized skills which apply in a specific field such as a scientific laboratory, financial institutions, law offices, and dental or medical offices.

132 521 Secretarial Practice (Co-Op)

Learning activities which include a combination of subject matter and skills development activities designed primarily for pupils who are interested in stenographic or secretarial work. Emphasis is on a variety of knowledge and skills; e.g., refining and improving dictation and transcription skills in an office setting, uses of business machines, personal etiquette and grooming, writing letters and reports for the executive, planning travel itineraries, filing and records management, advanced typewriting, and office hostessing.

132 522 Specialized Shorthand Terminology/Transcription

A course designed to acquaint the pupil with the specialized terminology (legal, medical, scientific/technical, or other) and special shorthand forms of the selected field through the use of shorthand dictation exercises. The presentation includes transcription practice activities, combining, specialized shorthand outlines, spelling, pronunciation, and definitions of the most used specialized terms, with practical application at the typewriter.

132 523 Specialized Secretarial Practice

A combination of subject matter and skills/development activities in the specialized fields of secretarial practice. Emphasis is on the secretarial duties and procedures peculiar to the field and on refining and improving dictation and transcription skills in the setting of the legal office, the medical office or hospital, or the scientific or technical office or laboratory.

132 529 Other Applied/Specialized Shorthand

Include here other organized subject matter and activities providing for the development of skills to be applied in a specialized job assignment and not classified above. (Specify)

132 590 Other Shorthand

Include here other organized subject matter and activities appropriate to acquiring skills in shorthand which are not classified above. (Specify)

132 600 Typing

The subject matter and learning activities concerned with (1) typewriters and their manipulative parts and (2) the development of skills in operating typewriters.

132 610 Personal Typing

A combination of subject matter and practice experiences to provide opportunities for pupils to develop knowledge about and skills in typewriting, primarily for personal use. Emphasis is on the attainment of limited skills in typewriting using straight copy and on composition of original material at the typewriter, such as personal correspondence, themes, outlines, and reports.

132 620 Production Typing

Planned learning experiences which are concerned with the improvement of basic typewriting techniques and the application of skills to the development of a high degree of speed and accuracy in producing typed materials on an office production basis, including letters, envelopes, cards, labels, manuscripts, and other simulated office jobs.

132 630 Typewriting 1 (First Year)

Subject matter and practice experiences which are designed to assist the pupil in developing the touch system in typewriting, mastery of the keyboard, and reasonable proficiency in typewriting from straight copy. Emphasis is also on the correct operation of the manipulative parts of the typewriter, techniques in making corrections, preparing simple tabular matter, following instructions and solving problems on the typewriter, and skill in using grammar, punctuation, and spelling. In practice, attention is given to such aspects of typing as manuscripts, business letters, tables, and documents. Usually the speed goal ranges from 35-50 words per minute.

132 640 Typewriting 2 (Second Year)

The learning experiences in this course are concerned with the further development of the skills emphasized in typewriting, first course, with concentration on speed and accuracy and production typewriting on a sustained basis. Some attention is given to composition at the machine. In practice, the speed goal ranges from 60-75 words per minute.

132 690 Other Typing

132 700 Office Occupations

This body of subject matter or combinations of courses and practical experience is organized into programs of instruction to provide opportunities for pupils to prepare for and achieve career objectives in selected office occupations. In the instructional process, various aspects of subject matter frequently are drawn from other subject-matter areas. Learning experiences are designed to lead to employment and/or advancement of individuals in occupations in public or private enterprises or organizations related to the facilitating function of the office. "Facilitating function," as used here, refers to the expediting role played by office occupations as the connecting link between the production and distribution activities of an organization. Included is a variety of activities, such as the recording and retrieval of data, the supervision and coordination of office activities, the internal and external communication, and the reporting of information.

132 710 Accounting/Computing Occupations

Planned learning experiences which include a combination of courses and practical experiences concerned with systematizing information about transactions and activities into accounts and quantitative records and paying and receiving money. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as junior accountants, bookkeepers, cashiers, machine operators, tellers, and other accounting and computer personnel.

132 720 Business Data Processing Occupations

Planned learning activities which include a combination of practical experiences concerned with business data processing systems and operations. Career objectives are identified with various occupational groups and specializations (as indicated in the dictionary of occupational titles), such as computer and console operators, peripheral equipment operators, programmers, system analysts, and other business data processing systems personnel.

132 721 Computer and Console Operators

Programs concerned with the operation of an electronic data processing computer, including reviewing program instructions, determining procedures for a specific run, readying equipment for operation, and manipulating and monitoring controls during operation. When computer trouble develops and halts the computer operation, the operator is responsible for seeking the source of the trouble.

132 722 Peripheral Equipment Operators

Programs concerned with the operation of equipment which is auxiliary or peripheral to the operation of the electronic data computer. Included are the operations of card-to-tape converters, tape-to-card converters, high-speed printers, and related equipment.

132 723 Programmers

Programs concerned with converting symbolic statement of business problems to detailed logical flow charts for coding into computer language, including analyzing all or part of a work-flow chart of a diagram representing a business problem by applying knowledge of computer capabilities subject matter, algebra, and symbolic logic to develop the sequence of program steps; conferring with supervisors and representatives of departments concerned with programs to resolve questions of program intent, output requirements, input data acquisition, extent of automatic programming, coding and modification, and inclusions of interval checks and controls; writing detailed logical flow charts in symbolic form to represent work order of data to be processed by a computer system and to describe input, output, arithmetic, and logical operations involved; converting detailed logical flow charts to language precessible by computer; devising sample input data to provide testing of program adequacy; preparing block diagrams to specify equipment configuration; observing or operating a computer to test a coded program using actual or sample input data; correcting program errors by such methods as altering program steps and sequence; preparing written instructions (run book) to guide operating personnel during production runs; analyzing, revising, and rewriting programs to increase operating efficiency or to adapt to new requirements; compiling documentation of program development and subsequent revisions; and specializing, in some instances, in writing programs for one make and type of computer.

132 729 Other Business Data Processing Occupations

Programs concerned with business data processing systems occupations emphasized in instruction which are not classified above; e.g., tape librarians who are responsible for storing magnetic tapes used in processing data and making them available when they are again needed. (Specify)

132 730 Filing/Office Machines/General & Clerical Occupations

Planned learning experiences which include a combination of courses and practical experiences concerned with the recording and retrieval of data, including classifying, storing, and filing correspondence, records, and other data. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as duplicating machine operators, file clerks, general office clerks, and other filing, office machines, and general office clerical personnel.

132 740 Information Communication Occupations

Learning experiences which include a combination of courses and practical experiences concerned with the distribution of information; e.g., by mail, telephone, telegraph, and in person. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as communication systems clerks and operators, correspondence clerks, mail and postal clerks, mail-preparing and mail-handling machine operators, messengers and office boys and girls, receptionists and information clerks, and other information communication personnel.

132 750 Materials Support Occupations

Planned learning activities which include a combination of courses and practical experiences concerned with (1) receiving, storing, issuing, shipping, requisitioning, and accounting for stores of material or material in use; (2) assigning locations and space to items, including verification of quality, identification, condition, and value; (3) preparing or committing stocks for shipment; (4) inventorying stock; (5) replenishing depleted items; and (6) filling orders and issuing tools, equipment, or materials to workers. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as planning and production clerks, shipping and receiving clerks, stock and inventory clerks, traffic, rate, and transportation clerks, and other transporting, storing, and recording personnel.

132 760 Personnel/Training and Related Occupations

Planned learning experiences which include a combination of courses and practical experiences concerned with personnel administration of an organization and the facilitating functions of scheduling and conducting clerical work and management and operations of organizations. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as educational and training assistants, interviewers and tests technicians, personnel assistants, and other training-related personnel.

132 770 Stenographic/Secretarial and Related Occupations

Planned learning activities which include a combination of courses and practical experiences concerned with making, classifying, and filing records, including written communications. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as executive administrative secretaries, secretaries, stenographers, and other stenographic, secretarial, and related secretarial personnel.

132 780 Supervisory and Management Occupations

Learning activities and experiences concerned with various responsibilities such as (1) studying policies, organizational structures, and administrative practices of such organizations as governmental units, industrial firms, and nonprofit groups; (2) reviewing periodic budgets submitted by operations personnel; (3) preparing reports summarizing findings and recommending changes in policy, organization, and administration to line management; (4) consolidating the budget estimates and preparing financial reports for consideration and action by upper echelons of management; and (5) supervising and coordinating activities, determining work procedures, and assigning duties.

132 790 Typing and Related Occupations

Planned learning activities which include a combination of courses and practical experiences concerned with recording data by means of typewriters and similar devices. Career objectives are identified with a variety of occupational groups and specializations (as indicated in the dictionary of occupational titles), such as clerk typists, key punch and coding equipment operators, typists, and other typing-related personnel.

132 800 Other Office Occupations

132 810 Office Occupations Cluster

A curriculum/course of study which proposes to prepare students for more than one office occupation.

132 890 Miscellaneous Office Occupations

Include here other organized subject matter and activities which contribute to the improvement of skills in accounting and computing occupations not classified above. (Specify)

132 900 Other Business Occupations

Include here other organized subject matter and activities emphasized in business which are not listed or classifiable in one of the above categories. (Specify)

133 000 Marketing Education

Distributive education includes various combinations of subject matter and learning experiences related to the performance of activities that direct the flow of goods and services, including their appropriate utilization from the producer to the consumer or user. These activities include selling and such sales supporting functions as buying, transporting, storing, promoting, financing, marketing research, and management. Distributive education is comprised of programs of occupational instruction in the field of distribution and marketing. These programs are designed to prepare individuals to enter or progress or improve competencies in distributive occupations. Emphasis is on the development of attitudes, skills, and understanding related to marketing, merchandising, and management. Instruction is offered at the secondary, post-secondary, and adult education levels and is structured to meet the requirements for gainful employment and entrepreneurship at specified occupational levels. Distributive occupations are found in such areas of economic activity as retail and wholesale trade, finance, insurance, real estate, services and service trades, manufacturing, transportation, utilities, and communications.

133 100 Distributive Education Cluster

A curriculum/course of study which proposes to prepare students for more than one occupation in the area of distributive education.

133 200 Distributive Education (Section 1)

(Refer to the following eight accounts)

133 210 Advertising Services

Organized subject matter and learning experiences related to planning, development, placement, and evaluation tasks performed by distributive employees and management personnel in demand creation and sales promotion activities, utilizing displays, merchandising aids, and mass media in such enterprises as advertising agencies, display houses, retail and wholesale establishments, and production industries.

133 220 Apparel and Accessories

Organized subject matter and learning experiences related to the variety of sales, fashion coordination, and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments primarily engaged in selling clothing of all kinds, including related articles for personal wear and adornment.

133 230 Automotive

Organized subject matter and learning experiences related to the variety of sales and sales-supporting tasks performed by distributive employees and management personnel in retail, wholesale, and service establishments engaged in selling, renting, storing, or caring for cars and trucks and in selling automotive parts, accessories, and equipment.

133 240 Finance and Credit

Organized subject matter and learning experiences related to the tasks performed by distributive employees and management personnel in institutions engaged in deposit banking and related services: extending credit in the form of loans, services allied with the exchange of securities and commodities, or consumer credit and collections.

133 250 Floristry

Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments engaged in selling floral arrangements, cut flowers, growing plants, artificial plants, and related items for ornamental use. (See also floriculture under agriculture, 131 620)

133 260 Food Distribution

Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed by distributive employees and management personnel in establishments primarily engaged in selling food for home preparation and consumption or selling a general or commodity line of food products at wholesale.

133 270 Food Services

Organized subject matter and learning experiences related to the sales and sales-supporting tasks performed by distributive employees and management personnel in establishments serving prepared foods and drinks for consumption on their own premises or at a place designated by the customer. (See also food services under home economics, 135 330.)

133 280 General Merchandise

Organized subject matter and learning experiences related to a variety of sales and sales-supporting tasks performed by distributive employees and management personnel engaged primarily in selling various types of merchandise at retail in department stores, junior department stores, variety stores, general merchandise stores, discount stores, and catalog houses.

133 300 Distributive Education (Section 2)

(Refer to the following eight accounts)

133 310 Hardware/Building/Farm and Garden

Organized subject matter and learning experiences related to various sales and sales-supporting tasks performed by distributive employees and management personnel in establishments engaged primarily in selling one or more of the following product lines at retail, at wholesale, or to contractors: hardware, paint, wallpaper, lumber, building materials, supplies and equipment for home construction, or farm and garden supplies and equipment.

133 320 Home Furnishings

Organized subject matter and learning experiences related to various sales and sales-supporting tasks performed by distributive employees and management personnel in retail and wholesale establishments engaged primarily in selling home furnishings, such as furniture, household appliances, floor coverings, draperies, and specialized lines of home items. (See also housing and home furnishings under home economics, 135 270.)

133 330 Hotel and Lodging

Organized subject matter and learning experiences related to the tasks performed by distributive employees and management personnel in establishments which provide lodging, lodging and meals, convention facilities, and other services on a year-round or seasonal basis to the general public or to an organization's membership.

133 340 Industrial Marketing

Organized subject matter and learning experiences related to the tasks performed by sales and management personnel in establishing market potentials and selling goods and services to business and institutional buyers for use in their operations.

133 350 Insurance

Organized subject matter and learning experiences related to the tasks performed by sales and management personnel for insurance carriers of all types or by agents representing carriers and brokers dealing in the sale or placement of insurance contracts with carriers.

133 360 Personal Services

Organized subject matter and learning experiences related to the tasks performed by sales and management personnel in establishments primarily engaged in providing services. Generally these services are concerned with personal improvement and the care of a person or his apparel. Included in this category are laundries and drycleaning establishments, shoe repair shops, funeral homes, photographic studios, and dance or art studios.

133 370 Real Estate

Organized subject matter and learning experiences related to tasks performed by persons who act for themselves or as agents for others in real estate brokerages or other firms engaged in buying, selling, appraising, renting, managing, and leasing of real property.

133 380 Recreation and Tourism

Organized subject matter and learning experiences related to the variety of sales, counseling, and sales-supporting tasks performed by distributive employees and management personnel in establishments primarily engaged in providing amusement, recreation, entertainment, recreational supplies and equipment, or travel services. This instruction program also is designed for employees and management personnel engaged in other travel-serving businesses who assume responsibilities for stimulating the local economy through tourism.

133 400 Distributive Education (Section 3)

(Refer to the following three accounts)

133 410 Transportation

Organized subject matter and learning experiences related to the physical movement of people, personal effects and products, and the sales, storing, and sales-supporting tasks performed by distributive employees and management personnel in enterprises engaged in passenger and freight transportation, public warehousing, and services incidental to transportation.

133 420 Retail/Wholesale Trades, Other

Include here other organized instructional programs and learning experiences emphasized in sales and sales-supporting tasks performed by distributive employees and management personnel in establishments engaged in selling merchandise purchased for resale to customers for personal, household, and business or farm use and to places of business engaged primarily in selling goods to retailers and to industrial, commercial, institutional, and professional users or in bringing buyer and seller together, which are not listed above. (Specify)

133 490 Other Distributive Education Occupations

133 500 Distribution

Include here other organized instructional programs and learning experiences emphasized in marketing functions and performed by employees, managers, and/or proprietors in establishments engaged in selling products or providing services to individuals and business establishments, including selected service trades, which are not classifiable as either retail or wholesale in nature and function. (Specify)

133 510 Distribution 1 (First Year)

Organized learning experiences which are concerned with the competencies needed by those in basic entry jobs in distribution. The subject matter usually includes a survey of the marketing functions operating in a business enterprise and basic information and skills related to a product line or type of distributive service and stresses the application of tool subjects, personal employability, and economic understandings.

133 520 Distribution 2 (Second Year)

Organized learning experiences which precede Distribution 3 and which are concerned with the competencies needed by those in career-development jobs in distribution. The subject matter usually stresses the marketing functions operating in a business enterprise and knowledge and techniques related to product lines and includes human relations, judgment skills, problems in the tool subjects, and the role of distribution in the economy.

133 530 Distribution 3 (Third Year)

Organized learning experiences which typically follow Distribution 2 and provide for more extensive treatment of the activities carried on in Distribution 2. Usually the subject matter is approached from the point of view of the employee in relation to management activities and merchandising problems. Continued emphasis is given to the effective use of tool skills and the social and economic responsibilities of those engaged in distribution.

133 900 Other Distributive Education

Include here other organized subject matter and activities emphasized in distributive education not listed above or classifiable in one of the above major categories. (Specify)

134 000 Health Occupations Education

Education for health occupations comprises the body of related subject matter, or the body of related courses, and planned experiences designed to impart knowledge and develop understanding and skills required to support the health professions. Instruction is organized to prepare pupils for occupational objectives concerned with assisting qualified personnel in providing diagnostic, therapeutic, preventive, restorative, and rehabilitative services to people, including understanding and skills essential to provide care and health services to patients.

Education for health workers usually is conducted by recognized education agencies and appropriate health institutions and services that can make available the quality and kind of experiences needed by the trainee in developing the competencies required for his occupational goal.

Instructional programs which prepare persons for occupations that render health services directly to patients provide planned instruction and experience in appropriate clinical situations. For occupations that render health services which do not involve direct services to patients, planned instruction and experience in laboratories and/or appropriate work situations are provided as an integral part of the instructional program.

134 100 Health Occupations Cluster

A curriculum/course of study which proposes to prepare students for more than one occupation in the area of health occupations.

134 200 Dental

Included in this category are occupations concerned with supportive services to the dental profession.

134 300 Medical Laboratory Technology

Planned subject matter and laboratory experiences concerned with bacteriological, biological, and chemical tests to provide data for use in diagnosis and treatment of diseases using microscopes, micrometers, and other instruments. Persons prepared in this area usually work under the supervision of medical technologists, clinical pathologists, or physicians.

134 310 Medical Laboratory Assisting

A combination of subject matter and experiences organized to prepare a person to work under the supervision of medical technologists, clinical pathologists, or physicians to perform routine clinical laboratory procedures.

134 390 Other Medical Laboratory Technology

Include here other organized subject matter and experiences emphasized in occupations, not listed or classifiable above, which are concerned with medical laboratory technology. (Specify)

134 400 Nursing

A combination of subject matter and clinical experiences designed to prepare a person to provide nursing care to patients in hospitals, sanitariums, clinics, or other institutions by administering medications and treatments, assisting the physician during treatment and examination of patients, or performing related auxilary services.

134 410 Nursing Assisting

A combination of subject matter and experiences which prepares a person to perform simple tasks involved in the personal care of individuals receiving nursing services. These tasks are performed under the supervision of a nurse.

134 490 Other Nursing

Include here other organized subject matter and experiences emphasized in occupations, not listed or classifiable above, which are concerned with nursing. (Specify)

134 500 Rehabilitation

A combination of subject matter and experiences designed to prepare a person to work under the direction of a physician and the supervision of other appropriate specialists in assisting handicapped persons to overcome or compensate for any loss of function and to restore the individual's physical and/or mental health to an optimum level.

134 510 Occupational Therapy

A combination of subject matter and experiences designed to prepare a person to assist the professional occupational therapist in implementing the plan of therapy for a patient as prescribed by a physician.

134 590 Other Rehabilitation

Include here other organized subject matter and experiences emphasized in occupations, not listed or classifiable above, which are concerned with rehabilitation. (Specify)

134 600 Miscellaneous Health Occupations

Include here other health occupations education programs, not elsewhere classified, which prepare a person to provide specified medical and health services.

134 610 Medical Assisting

A combination of subject matter and experiences designed to prepare a person to perform functions and follow procedures concerned with diagnosis and treatment of patients in a physician's office. Instruction includes physical examinations, laboratory tests, x-rays, measurements, and medications.

134 620 Community Health Aide

A combination of subject matter and experiences designed to prepare a person to serve as liaison between professional health workers and the recipients of health services. Instruction emphasizes basic understanding of biology, communicable diseases, environmental health, personal hygiene, infants, medicines, and family and community resources.

134 900 Other Health Occupations

Include here other subject matter and experiences emphasized in health occupations education which are not listed or classifiable above. (Specify)

135 000 Family and Consumer Education

Home economics comprises the group of related courses or units of instruction organized for purposes of enabling pupils to acquire knowledge and develop understanding, attitudes, and skills relevant to (1) personal, home, and family life and (2) occupational preparation using the knowledge and skills of home economics. The subject matter of home economics includes, in addition to that which is unique to the area, concepts drawn from the natural and social sciences and the humanities. The following descriptive headings identify the various aspects of home economics.

135 100 Home Economics Cluster

A curriculum/course of study which proposes to prepare students for more than one occupation in the area of home economics.

135 200 Home Economics, Family Focus

The courses or units of instruction in home economics which emphasize acquisition of knowledge and the development of understanding, attitudes, and skills relevant to personal, home, and family life in the areas described below.

135 210 Home Economics, Comprehensive

Instruction which derives content from a combination of the various areas of homemaking (as described by the items listed below) and emphasizes basic principles and interrelationships among these areas.

135 220 Child Development

The study of children - their physical, mental, emotional, and social growth and development - and their care and guidance. In practice, content draws on aspects of the social and biological sciences.

135 230 Clothing and Textiles

The study of clothing and textiles, including the significance of these to the individual and family and the nature, acquisition, and uses of textiles and clothing products. Planned experiences in the selection, construction, maintenance, and alteration of clothing and other textile products are usually provided.

135 240 Consumer Education

The study concerned with the development of knowledge, understanding, appreciations, and skills involved in the economic welfare of the consumer and consumer groups in everyday life; e.g., competency in managing money, purchasing and using goods and services, banking, investments, credit, consumer legislation, evaluation of consumer research and product-testing, and the role of the consumer in the economy.

Emphasis in home economics will be on consumer education as it relates to management of a home and to the welfare of family members.

135 250 Family Relations

The study of the nature, functions, and significance of human relationships in the family. The subject matter includes concepts and principles related to various family living conditions, the establishment and maintenance of relationships, and the preparation for marriage and family life. These designated aspects of family relationships emphasize the universality of families, the uniqueness of individuals and families, the development and socialization of the individual, and the meeting of the variety of needs and interests of family members.

135 260 Food and Nutrition

The study of food and its role in personal and family living, including the basic principles of health, food management, and economics. In practice, emphasis is frequently placed on meal management as a means of understanding the significance and nature of food, its care, and its preparation for individuals and families.

135 270 Housing and Home Furnishings

The study designed to develop judgment needed for creating a favorable environment for family living. Attention is given to a complex of housing and home furnishing considerations including the influence of housing on people; types and costs of housing; interior design; the care, maintenance, and improvement of homes and furnishings; and the relation of resources to family needs.

135 290 Other Home Economics, Family Focus

Include here other organized subject matter emphasized in homemaking which is not listed above. (Specify)

135 300 Occupational Preparation

The courses or units of instruction emphasizing the acquisition of competencies needed for getting and holding a job and/or preparing for advancement in an occupational area using home economics subject areas to meet the unique requirements in specific occupations and coordinated with appropriate field, laboratory, and work experience. Occupations include those which provide (1) services to families in the home and similar services to others in group situations; (2) assistance to professional home economists and professionals in fields related to home economics in industries, agencies, and organizations; and (3) other services and/or assistance directly related to one or more home economics subject-matter areas.

135 310 Child Services

Preparation for various kinds of employment related to child care centers and young children; e.g., assisting directors of child day care centers or nursery schools, assisting with activities on playgrounds and in recreation centers, and caring for children in homes and in such public places as stores, playgrounds, recreation centers, and transportation terminals.

135 320 Clothing and Textile Services

Preparation for employment concerned with clothing and textiles; e.g., fitting and altering ready-made garments, custom tailoring and dressmaking, laundry/drycleaning work, demonstration work, and technical work in business and industry.

135 330 Food Services

Preparation for various kinds of employment related to institutional and commercial food services. Employment may include workers and supervisors in hospitals, child day care centers, homes for the elderly, and school lunch programs and demonstrators and technicians in food industries.

135 340 Housing Services

Preparation for various kinds of employment related to home furnishing and/or equipment. It includes assisting purchasers in the selection of suitable home furnishings and/or equipment, assisting interior decorators, and custom-making of curtains, draperies, slip covers, and similar items.

135 350 Family and Community Services

Preparation for various kinds of employment related to institutional and home management services. These include homemaker/home health aides, assistants to homemakers, and management aides in public housing, institutional housekeeping, executive housekeeping, and hotel and motel housekeeping.

135 390 Other Occupational Preparation

Include here other aspects of occupational preparation not included above. (Specify)

135 900 Other Home Economics

136 000 Technology Education

Industrial arts is the body of related subject matter, or related courses, organized for the development of understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, and cultural aspects of industry and technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes which provide opportunities for creativity and problem solving. Included in this subject-matter area are the items of information which identify various aspects of industrial arts.

Trade and industrial occupations is the branch of vocational education which is concerned with preparing persons for initial employment or for upgrading or retraining workers in a wide range of trade and industrial occupations. Such occupations are skilled or semiskilled and are concerned with layout designing, producing, processing, assembling, testing, maintaining, servicing, or repairing any product or commodity. Instruction is provided (1) in basic manipulative skills, safety judgment, and related occupational information in mathematics, drafting, and science required to perform successfully in the occupation and (2) through a combination of shop or laboratory experiences simulating those found in industry and classroom learning. Included is instruction for apprentices in apprenticible occupations or for journeymen already engaged in a trade or industrial occupation. Also included is training for service and certain semiprofessional occupations considered to be trade and industrial in nature.

136 200 Industrial Arts (Section 1)

(Refer to the following twenty accounts)

136 210 Construction

The study of the technology and the socio-economic contributions of those industries concerned with residential, industrial, and transportation structures. Learning activities, which usually center around scaled structures, involve research, design, engineering, masonry, carpentry, electricity, and plumbing.

136 220 Industrial Crafts

A category of information and skills concerned with handcrafts and the craft industry, including the tools, materials, processes, products, and occupations of the industry. Subject matter and learning experiences are organized under various descriptive titles such as art metals, ceramics, crafts (industrial), industrial crafts, leather, textiles, and other crafts (industrial).

136 230 Drafting

A category of information and skills concerned with conveying ideas or illustrations graphically through drawings, charts, sketches, maps, and graphs and related factors such as the role of drafting in history and industry. Subject matter and learning experiences are organized under various descriptive titles such as architectural drafting, descriptive geometry, drafting, drafting technology, engineering drawing, industrial design, mechanical drawing, technical illustration, and other drafting.

136 231 Architectural Drafting

The study of the means of communicating, through lines and symbols, information about buildings. Learning activities include the development of preliminary sketches, plans, elevations, sections, and detail drawings and the study of architectural design, the history of structures, building ordinances, and building materials.

136 232 Engineering Drawing

A study of the communication of ideas through lines, symbols, and drawings depicting the mechanical details associated with machine parts, including machine design. Learning activities involve the use of technical drawing instruments and techniques.

136 233 Mechanical Drawing

A study of the communication of ideas through lines, symbols, and drawings. Learning activities involve the use of technical drawing instruments to convey ideas graphically; e.g., orthographic projection, pictorial views, and assembly drawings.

136 239 Other Drafting

Include here other organized subject matter and learning situations emphasized in drafting which are not listed above. (Specify)

136 240 Electricity/Electronics

A category of information and skill concerned with electrical energy including theory, applications, and control as they relate to electrically powered equipment, various kinds of communications equipment, and related factors such as occupations, economics, and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as electricity, electricity/electronics, electronics, and other electricity/electronics.

136 241 Electricity

The study of sources, measurement, control, and applications of electrical energy as used for heating, power, and illumination, as well as some elementary aspects of the use of electrical energy for communication as in devices such as the telegraph, telephone, and radio. Learning activities include demonstrating, experimenting with, designing, constructing, and testing electrical devices.

136 242 Electricity/Electronics

The study of sources, measurement, control, and applications of electrical energy in devices such as those used in heating, power, and illumination, as well as those used in communications; e.g., the telegraph, telephone, radio, television, radar, and computers. Learning activities include demonstrating, experimenting with, designing, constructing, and testing electrical devices.

136 243 Electronics

The study of the measurement, control, and applications of electrical energy in devices used for communication such as the telegraph, telephone, radio, television, radar, and computers. Learning activities include demonstrating, experimenting with, designing, constructing, and testing electrical devices.

136 249 Other Electricity/Electronics

Include here other organized subject matter and learning situations primarily related to and emphasized in electrical energy which are not listed above. (Specify)

136 250 Elementary Industrial Arts

That phase of the elementary school curriculum which provides the child with opportunities for exploration, manipulation, experimentation, planning, and use of tools, materials, and techniques appropriate to converting materials to serve useful purposes. Planned activities and experiences include (1) the construction of projects relating to and reinforcing the elementary school subject matter and (2) an introductory study of industry.

136 260 General Industrial Arts

The study of two or more separate and somewhat distinct aspects of industry and technology. Learning experiences involve activities such as experimenting, designing, constructing, evaluating, and using a variety of tools, materials, and processes.

136 270 Graphic Arts

The study of information and skills concerned with graphic reproduction, as well as related factors such as occupations, economics, and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as graphic arts, photography, photolithography (photo-offset-lithography or offset), printing, and other graphic arts.

136 271 Graphic Arts

The study of tools, materials, and processes of the printing industry, including block printing, intaglio printing, letterpress printing, lithography, photography, rubberstamp construction, silk screen printing, thermography, type composition, and binding. Learning experiences include designing, composing, printing, and evaluating reproduction techniques and the study of history, economics, occupations, and consumer information related to the printing industry.

136 272 Photography

The study of the tools, materials, and processes used in photography, with emphasis on industrial uses. Learning activities include experiences using cameras, developing negatives, and making contact prints, enlargements, and mountings.

136 273 Printing

The study of the industry and technology involved in graphic reproduction from an inked surface--relief, intaglio, or flat. Activities include design, composition, imposition, presswork, and bindery.

136 279 Other Graphic Arts

Include here other organized subject matter and learning situations emphasized in graphic arts which are not listed above. (Specify)

136 280 Home Mechanics

Learning activities centered around typical problems encountered by the homeowner which include simple maintenance, repairs, and construction.

136 300 Industrial Arts (Section 2)

(Refer to the following fifteen accounts)

136 310 Industrial Arts Mathematics

The study of various applications of arithmetic, informal algebra, and informal geometry which apply particularly to shop problems. Usually the mathematics subject matter for shop applications includes (1) the rationale of computation by means of the four basic operations with real numbers; (2) linear, area, volume, and angular measurement; (3) the decimal numeration system; (4) informal algebra; (5) informal geometry; (6) numerical trigonometry; and (7) mathematical tables, graphs, and the slide rule.

136 320 Industrial Materials and Processes

A category of information and skills concerned with industrial/technical materials and processes, including their properties and utilization as they are fabricated into usable products. Subject matter and learning experiences are organized under various descriptive titles such as fluid power, industrial materials and processes, industrial processes, instrumentation, numerical control, and other industrial materials and processes.

136 321 Fluid Power

The study of hydraulics and pneumatics, including power conversion, transmission, and utilization in both stationary and mobile installations.

136 350 Manufacturing

The study of the technology and the socio-economic contributions of industries concerned with the creation of durable consumer products. Learning experiences are developed around functions or concepts of industry and include research and experimentation, product design and development, fabrication (custom and mass), packaging, and distribution.

136 360 Metals

A category of information and skills concerned with metals, including the products manufactured from metals; the technology employed in the production, processing, and use of metals; and related factors such as occupations, economics, and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as metals, metal machining (metal shop), metal technology, sheet metal, welding, and other metals.

136 361 Metal Machining

The study of the operations and related information concerned with the shaping of metals by machine.

136 362 Sheet Metal

The study of the operations, problems, and related information concerned with forming and fabricating sheet metal products.

136 363 Welding

The study of the operations used in cutting and fabricating metal products by welding techniques.

136 369 Other Metals

Include here other organized subject matter and learning situations primarily related to and emphasized in metals which are not listed above. (Specify)

136 370 Plastics

A category of information and skills concerned with the production, processing, and uses of plastics and related factors such as occupations, economics, and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as plastics, plactics technology, and other plastics.

136 380 Power/Automotive Mechanics

A category of information and skills concerned with the various forms of power, including its generation, transmission, and utilization. Subject matter and learning experiences are organized under various descriptive titles such as automotive mechanics, power and automotive mechanics, power mechanics, transportation, and other power and automotive mechanics.

136 381 Power Auto Mechanics

The study of the technology involved in harnessing and controlling power, including its source, generation, transmission, and utilization, with specific emphasis on the automobile as a device of power conversion, transmission, and utilization.

136 382 Power Mechanics

The study of the development, transmission, and utilization of power, including the theory, maintenance, and servicing of machines and devices for the conversion of power into useful forms. Methods and devices for the transmission of power and output machinery for utilizing power are emphasized.

136 383 Transportation

The study of operating principles, design, construction, maintenance, and repair of transportation devices (e.g., automobiles, airplanes, trains, and boats) and understanding of related physical and chemical principles.

136 389 Other Power/Auto Mechanics

Include here other organized subject matter and learning situations primarily related to and emphasized in power and automotive mechanics which are not listed above. (Specify)

136 400 Industrial Arts (Section 3)

(Refer to the following five accounts)

136 410 Research and Development

The study of industrial/technical problems, including provisions for individual or group investigations of problems and opportunities to evaluate their solutions by designing, constructing, and testing projects.

136 430 Woods

A category of information and skills concerned with woods, including various manufactured wood products, the technology employed in the manufacture and construction of products using woods, and related factors such as occupations, economics, and consumer information. Subject matter and learning experiences are organized under various descriptive titles such as woods, woods technology, and other woods.

136 431 Woods

The study of tools, materials, and processes used in the woods industries. Learning experiences usually include experimenting with and evaluating woods and wood products and designing and constructing wood products, using the tools, materials, and processes related to these industries. The study of such factors as techniques, economics, and consumer information relating to these industries is emphasized.

136 439 Other Woods

Include here other organized subject matter and learning situations emphasized in industrial arts which are not listed or classified in one of the above major categories. (Specify)

136 490 Other Industrial Arts

Include here other organized subject matter and learning situations emphasized in industrial arts which are not listed or classified in one of the above major categories. (Specify)

136 500 Trade and Industry Occupations (Section 1)

(Refer to the following eight accounts)

136 510 Air Conditioning

Classroom and shop experiences which enable the student to become proficient in the installation, repair, and maintenance of commercial, industrial, and domestic air conditioning systems. Included is instruction in the theory and application of basic principles involved in conditioning of air: cooling, heating, filtering, and controlling humidity; the operating characteristics of various units and parts; blueprint reading; the use of technical reference manuals; the diagnosis of malfunctions; the overhaul, repair, and adjustment of units and parts such as pumps, compressors, valves, springs, and connections; and the repair of electric and pneumatic control systems.

136 520 Appliance Repair

Classroom and shop experiences concerned with the theory of electrical circuitry, simple gearing, linkages, and lubrication in the operation, maintenance, and repair of components including relays, time switches, pumps, and agitators used in appliances such as washers, dryers, vacuum cleaners, toasters, water heaters, and stoves. Related training is provided in the uses of familiar tools, test equipment, and service manuals and in making cash estimates for repairs.

136 530 Automotive Services

Classroom and shop experiences which include training in all phases of automotive maintenance repair work on all types of automotive vehicles. Included is training in the uses of technical manuals and a variety of hand and power tools. Instruction and practice are provided in the diagnosis of malfunctions, disassembly of units, parts inspection, and repair or replacement of parts involving engine overhaul and repair, ignition systems carburetion, brakes, transmissions, front-end alignment, and the installation of a variety of accessories such as radios, heaters, mirrors, and windshield wipers.

136 540 Aviation Occupations

Classroom and practical experiences which include instruction relating to aircraft maintenance, aircraft operation, and ground support.

136 550 Blueprint Reading

Classroom and practical experiences concerned with visualizing, preparing, developing, and interpreting blueprints. Included for study are the principles of sketching and drawing objects or structures; understanding and utilizing symbols, plans, sections, and details for communicating through blueprints; interpreting blueprints and their related specifications; and translating them into actuality.

136 560 Business Machine Maintenance

Classroom and shop experiences concerned with maintenance and repair of a variety of office machines such as typewriters, dictation machines, and calculators; data processing equipment used for recording and processing data; and duplicating and mailing machines. Instruction includes diagnostic techniques; understanding of mechanical principles such as those involved in gears, cams, levers, and eccentrics; nomenclatures; uses and care of special hand and power tools; soldering; mechanical drawing; principles of electricity and electronics; uses of testing devices; and business procedures and customer relations.

136 570 Commercial Art Occupations

Organized specialized learning experiences which include theory, laboratory, and shopwork as they relate to the design and execution of layouts and the making of illustrations for advertising, display, and instructional manuals. Instruction includes advertising theory and preparation of copy, lettering, poster design, fashion illustration, silk screen, air brush and touch-up, inks and color dynamics, package and product design, drawings for line halftone reproduction, and other display devices and exhibits. Instruction leads to preparation for various types of employment such as fashion illustrator, technical illustrator, interior decorator, and advertising artist.

136 580 Commercial Photography Occupations

Organized specialized learning experiences which include theory, laboratory, and studio work as each relates to all phases of camera uses and photographic processing. Instruction includes composition and color dynamics, contact printing, and enlarging; developing film; air brush and retouching, coloring, and copying; utilization of cameras, meters, and other photographic equipment; portrait, commercial, and industrial photography; and processes such as microfilming and preparing copy for other printing and graphic arts processing.

Instruction also emphasizes the development of skills and knowledge essential for employment in planning, developing, and producing in such areas as audiovisual materials and telecasting and for employment as a commercial photographer, airbrush man, cameraman (off-set printing), audiovisual projectionist, and cameraman (broadcasting).

136 600 Trade and Industry Occupations (Section 2)

(Refer to the following seven accounts)

136 610 Construction and Maintenance Trades

Classroom and shop experiences concerned with the erection, installation, maintenance, or repair of buildings, highways, airports, missile sites, and earth and other structures, using assorted materials such as metal, wood, stone, brick, glass, concrete, or composition substances. Instruction is provided in a variety of activities such as cost estimating; cutting, fitting, fastening, and finishing various materials; the uses of a variety of hand and power tools; and reading blueprints and following technical specifications. Knowledge concerning the physical properties of materials is also emphasized.

136 611 Plumbing and Pipefitting

Specialized classroom and shop experiences concerned with layout assembly, installation, alteration, and repair of piping systems, including related fixtures and fittings in structures by the use of pipecutting, bending, and threading tools; welding, soldering, and brazing equipment; and other hand and power tools and equipment.

136 620 Diesel Mechanics

Classroom and shop experiences which are concerned with all phases of repair work on diesel engines used to power buses, ships, trucks, railroad trains, electric generators, construction machinery, and similar equipment. Instruction and practice are provided in the diagnoses of malfunction; disassembly of engines and examination of parts; reconditioning and replacement of parts; and repair and adjustment of fuel injection systems, oil and water pumps, generators, governors, auxiliary and accompanying power units, controls, and transmissions. The uses of technical manuals, a variety of hand and power tools, and testing and diagnostic equipment are also studied.

136 630 Drafting Occupations

Organized specialized learning experiences which emphasize theory, use of the drafting room, and laboratory and shopwork as each relates to gathering and translating data or specifications, including the aspects of planning, preparing, and interpreting mechanical, architectural, structural, pneumatic, marine, electrical/electronic, topographical, and other drawings and sketches. Instruction is designed to provide experiences in drawing; the use of reproduction materials, equipment, and processes; the preparation of reports and data sheets for writing specifications; the development of plan and process charts and drawings; and the development of models.

Instruction emphasizes the development of skills and knowledge essential for employment in ancillary capacities such as tracers or reproduction equipment operators and for occupations such as mechanical draftsman, structural draftsman, detailer, marine draftsman, tool designer, fixture designer, and punch-and-die designer.

136 640 Electrical Occupations

Organized subject matter and experiences which include theory, laboratory, and shopwork as each relates to planning functions, generating and transmitting electricity, installing and maintaining electrical and communications systems, and equipment and components. Instruction emphasizes practical applications of mathematics, the sciences, circuit diagrams and blueprint reading, sketching, and other subjects essential to preparation for employment in the electrical occupations.

136 650 Electronic Occupations

Organized specialized learning experiences which include theory, laboratory, and shopwork as each relates to planning, producing, testing, assembling, installing, and maintaining electronic communications equipment such as radio, radar, and television; industrial electronic equipment, including digital computers; new electronic systems, components, and equipment; and control devices. Emphasis is on solid-state devices and components, characteristics of electron tubes low-frequency amplifiers, LC and RC oscillators, transistors, and amplitude and frequency modulation. Instruction is designed to develop knowledge, understanding, and skills essential for employment in communications, industrial electronics, radio/television, and other electronics occupations.

136 680 Graphic Arts Occupations

Organized specialized learning experiences which include theory, laboratory, and shopwork as they relate to all phases of hot and cold typesetting, layout, composition, presswork, and binding, including flexography, lithography, photoengraving, and other graphic arts related to the printing industry. Emphasis is on typographical layouts and design, hand and machine typesetting, camera and plate work, imposition, typecasting, offset and platen press makeup and operation, papercutting, ink and color preparation, binding, and production by silkscreen process. Instruction leads to preparation for various types of employment such as typesetter, compositor, cameraman, platemaker, cost analyst, expeditor, and production planner.

136 700 Trade and Industry Occupations (Section 3)

(Refer to the following three accounts)

136 710 Metalworking Occupations

Organized specialized learning experiences which include theory, laboratory, and shopwork as they relate to the planning, manufacturing, assembling, acquiring, and repairing of parts, mechanisms, machines, and structures in which materials are cast, formed, shaped, molded, or otherwise worked upon.

Instruction emphasizes the acquisition of knowledge, skills, and understanding which lead to preparation for various types of skilled and semiskilled employment such as sheetmetal man, toolmaker, foundryworker, welder, millwright, production machine-tool operator, production molder, metal stamping operator, and metal pattern maker, as well as helper-type jobs such as materials handler and machine clean-up man.

136 740 Plastic Occupations

Classroom and shop experiences dealing with plastics and their characteristics and with bench molding, fitting, internal carving, and finishing plastic and fiberglass materials into products. Instruction includes using hand and power tools.

136 750 Public Service Occupations

Planned learning experiences concerned with training for the performance of occupations in local, state, and federal government agencies. These occupations usually are concerned with specialized activities limited to local, county, state, and federal governments and do not occur elsewhere in the economy.

Typical activities include police and fire protection, emergency and rescue squad work, safety, sanitation, transportation, and school bus driving.

136 800 Trade and Industry Occupations (Section 4)

(Refer to the following three accounts)

136 810 Small Engine Repair

Classroom and shop experiences concerned with maintaining and repairing a variety of small engines used on portable power equipment; e.g., lawnmowers, outboard motorboats, chain saws, and rototillers. Instruction includes principles of internal-combustion engine operation, reading technical manuals, and customer relations.

136 850 Woodworking Occupations

Classroom and shop experiences concerned with woodworking occupations other than construction carpentry. Instruction emphasizes laying out and shaping stock; assembling complete wooden articles or subassemblies; marking, binding, sawing, carving, and sanding wood products; and repairing wooden articles. Also emphasized are various hand and power tools and their uses.

136 890 Other Trade and Industry Occupations

Include here other organized subject matter and learning experiences emphasized in trade and industrial occupations which are not listed or classifiable in one of the above major categories. (Specify)

136 900 Other Industrial Education

Include here other organized subject matter and activities for the development of understanding about the technical, consumer, occupational, recreational, organizational, managerial, social, historical, and cultural aspects of industry and technology not included in the classifications above. (Specify)

138 000 Vocational Special Needs

Programs of instruction comprised of organized subject matter and related experiences designed to develop in the handicapped special needs pupil the knowledge and skills, attitudes, and appreciations that relate to the world of work and the profitable use of leisure time.

138 100 Disadvantaged

- 138 110 Vocational Information-Planned Classroom Activities
- 138 120 Exploratory Work Experience
- 138 130 Specialized Vocational Preparation
- 138 140 Vocational Orientation Service
- 138 150 Work Evaluation
- 138 190 Other Disadvantaged

138 200 Handicapped

- 138 210 Vocational Information-Planned Classroom Activities
- 138 220 Exploratory Work Experience
- 138 230 Specialized Vocational Preparation
- 138 240 Vocational Orientation Service
- 138 250 Work Evaluation
- 138 290 Other Handicapped

138 300 Limited English

138 900 Other Vocational Special Needs

139 000 Other Vocational Curriculum

140 000 PHYSICAL CURRICULUM

The body of related subject matter and activities in health and safety in daily living, physical education, and recreation are organized for carrying on learning experiences concerned with developing (1) knowledge, attitudes, appreciations, and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills, and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job, and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills, and attitudes and habits of conduct of individuals and groups. Included under this heading are the items of information which identify various aspects of subject matter and learning activities in health, safety in daily living, physical education, and recreation.

141 000 Health

Learning activities which utilize experiences for influencing and understanding attitudes and practices relating to individual, family, and community health. Instruction is based on scientific facts and truths which serve as a foundation for decision-making and action to achieve health potentials.

141 100 Community Health

The study of (1) the availability and accessibility of public, private, and voluntary health services and facilities; (2) the functions and services of local, state, and federal health agencies, including public, voluntary, and professional; and (3) prevailing health conditions in the community.

141 200 Consumer Health

Learning experiences designed to help pupils develop the ability to make sound decisions in the selection and utilization of health services, the selection of health and accident insurance, and the purchase of health products. Emphasis is also on developing knowledge essential for recognizing quackery and false advertising in relation to foods, drugs, and mechanical devices.

141 300 Disease Prevention and Control

The study of the cause, control, and prevention of disorders which impair health, with emphasis on prevention. The various diseases are usually categorized under two headings: "communicable" and "chronic." The former includes diseases which can be transferred from one person to another, such as tuberculosis, venereal diseases, and measles; the latter includes diseases such as cancer, heart disease, multiple sclerosis, and cerebral palsy.

141 400 Environmental Health

Learning experiences designed to help the pupil understand the effect upon man's health and well-being of such environmental factors as water supply, pollution control, food contamination, air pollution, radiation exposure, crowdedness, noise, and mobility.

141 500 Family Life Education

The study of the family as an entity and as a unit in the community; the physical, psychological, sociological, and emotional aspects of growth toward maturity; and the biology of reproduction.

141 600 Growth and Development

The study and development of understanding concerning the physical, mental, emotional, and social changes which occur in human development from conception through adulthood. Included are such areas as body structure and function, heredity, environmental influences, and differences and likenesses among people.

141 700 Health Maintenance and Care

Organized learning experiences directed toward helping the individual to assume responsibility for attaining optimum personal health through giving attention to such factors as the development and maintenance of personal fitness (physical fitness); a balance in exercise, work, sleep, and rest, relaxation and recreation; and body care and grooming.

141 710 Foods and Nutrition

(For definition, see foods and nutrition under home economics, 135 260.)

141 720 Dental Health

Learning experiences designed to develop knowledge and understanding concerning the growth and structure of the teeth, causes and prevention of tooth decay and other dental diseases, and sound practices in the care of the teeth and gums (mouth).

141 730 Harmful Substances

The study of the effects of the misuse of alcohol and the use of tobacco, narcotics, dangerous drugs, volatile chemicals, tranquilizers, and similar products on individuals, families, and communities. Also included and emphasized is information on poisons, poisonous plants, and poison control centers.

141 740 Physical Fitness

Learning experiences designed to help pupils develop understanding and desirable attitudes regarding the relationships between vigorous exercise and health and the need for balance among exercise, rest, sleep, relaxation, work, and recreation.

141 750 Personal Grooming and Body Care

Learning experiences designed to develop in the pupil good practices in grooming, dress, cleanliness, and body care; e.g., face, ears, and eyes.

141 760 Mental Health

Experiences and conditions directed toward helping the pupil develop the ability to adapt to his environment, to perceive reality accurately, to manage stress healthfully, to stand on his own two feet, and to learn and develop a feeling of well-being.

141 790 Other Health Maintenance

Include here other organized subject matter and experiences emphasized in health maintenance and care which are not listed above. (Specify)

141 900 Other Health

141 910 Health Careers

The exploration and study of professional, semiprofessional, technical, and allied occupational opportunities which contribute directly to the health and well-being of people. Areas emphasized for exploration include medicine, dentistry, nursing, dental hygiene, research technology, laboratory technologies, dietetics, nurses aides, and supporting services.

142 000 Safety

Subject matter and learning experiences concerned with developing in individuals (1) an awareness and understanding of hazards of everyday living and (2) the knowledge, habits, attitudes, and skills which will enable them to function at optimum level in the presence of hazards.

142 100 Firearms

The study of the proper use of firearms including knowledge of the gun and its working mechanism; its use in hunting, trap and skeet shooting, and marksmanship; and legal requirements related to firearms.

142 200 Fire Safety

The study of fire safety emphasizing subject matter and learning experiences designed to develop desirable attitudes regarding fire prevention and fire waste and to help pupils understand the hazards and benefits of fire, including causes and preventive measures. Consideration is given to various common hazards such as smoking, matches, electricity, heating units, explosive materials, rubbish, outdoor fires, lightning, and construction defects and to procedures to be followed in a case of fire; e.g., escape plans and fighting fires.

142 300 Holiday and Vacation Safety

A familiarization with and study of hazards as they apply to Halloween, including costumes, tricks and treating, and traffic safety, and Christmas, including hazards of shopping, decorating, preparing a safe Christmas tree, and electrical equipment. Other holidays often given attention are Memorial Day (parades and traffic), Fourth of July (fireworks and explosives), Labor Day, Veteran's Day, New Year's Day (drinking and driving), Easter, Yom Kippur (use of candelabra in fire-safe place), Thanksgiving, and Arbor Day (proper and safe use of garden tools).

A study of vacation safety is emphasized, including constant changing of environment which necessitates more self-responsibility due to less supervision than at other times. Frequently considered are playgrounds, parks and camping areas, public places (stores, churches, libraries, theatres), public transportation, excursions, general recreational areas (picnicking, hiking), fishing, bathing and swimming, canoeing, sunburn and exposure, and traffic safety.

142 400 Personal Responsibility in Unsupervised Activities

Learning experiences designed to develop in pupils self-responsibility and responsibility for others as they participate in unsupervised activities. Consideration is usually given to the following areas: (1) safe play sites, (2) sportsmanlike conduct, (3) respect for property, (4) places to avoid, (5) strangers, and (6) procedures to follow in case of an accident.

142 500 Safety in the Home

Learning experiences and activities designed to help pupils understand the hazards in and around the home, including falls, burns, gas poisoning, poisons, mechanical suffocation, firearms, home workshops, garden tools, and power mowers; the safe use of electrical fixtures and appliances; the treatment of cuts, scratches, and bruises; the care and treatment of animals; and guidelines for engaging a babysitter.

142 600 Safety in Physical Education and Recreation

Learning experiences and activities designed to develop in pupils an understanding of the hazards in physical education (including sports) and recreational activities; acceptance of responsibility for their own safety and that of fellow participants; and essential knowledge, skills, habits, and attitudes for safe participation. These learning experiences are emphasized as an integral part of instruction in physical education and recreation.

142 700 School Safety

A study of safety in and around the school - on playgrounds and in halls and stairs, classrooms, and washrooms. Also emphasized in instruction are the responsibilities of the administration, teachers, pupils, custodians, and parents.

142 800 Water Safety

Learning experiences and activities designed to provide instruction emphasizing safety in swimming, diving, water sports, skin and scuba diving, handling of small crafts, skiing, surfacing, health precautions, and rescue skills.

142 900 Other Safety

Include here other organized subject matter and experiences emphasized in safety in daily living which are not listed above. (Specify)

143 000 Physical Education

Organized, sequential, and systematic application of the concepts and principles of the art and science of human movement through the teaching/learning medium of physical activities. The types of planned movement experiences are organized under various descriptive titles such as adapted physical education; aquatics; body dynamics; dance, rhythms, and dramatic activities; group games, contests, and relays; individual and dual sports; outdoor recreational activities; stunts, tumbling, and gymnastics; and team sports. With movement as its central focus, physical education is directed primarily to 1) the pupil's ability and capability to move; (2) the use a pupil makes of his movement ability for essential purposes such as survival, health maintenance and improvement, fitness, education for leisure, communication, and expression; and 3) the relationship of his movement to his physical and social environment and to other aspects of his total growth and development.

143 100 Aquatics

Organized activities, in or on the water, designed to provide opportunities for pupils to experience activities such as swimming, diving, lifesaving, synchronized swimming, water games, handling small crafts, skin and scuba diving, water skiing, and surfing.

143 200 Body Dynamics

Planned physical activities based primarily on the pupil's special needs and desires for self-discovery, self-evaluation, self-direction, and self-management in maintaining, motivating, and improving his general level of total fitness and the achievement of better performance in special tasks and in daily living. These activities include conditioning exercises, fundamental movements, individual self-testing events, and posture education.

143 300 Dance, Rhythms, and Dramatic Activities

Activities which are imitative or creative expressions of movement designed to communicate ideas and feelings. A wide variety of rhythmic, space, and movement patterns are involved.

143 400 Group Games, Contests, and Relays

Planned developmental activities which provide opportunities for physical interactions among pupils in either cooperative or compet- itive situations. The activities are developed on a progressive and sequential basis from the very simple to the complex and include duck-in-the-pond, dodge ball, partner tag, chicken fight, Indian wrestling, tug-o-war, and various types of relays.

143 500 Individual and Dual Sports

Planned physical activities, with high carry-over possibilities for lifetime use, generally involving participation by one or two pupils competing against one or two pupils in the same activity according to predetermined rules. Such activities include the following, which are not defined here because of their obvious and well-understood meanings.

Archery
Badminton
Bowling
Fencing
Golf
Handball

Swimming
Tennis
Track and Field
Wrestling

143 600 Outdoor Recreational Activities

Planned learning experiences which are usually organized as non-competitive, voluntary, out-of-door diversions conducted in a natural setting, often away from the school environment. Among such activities are the following, which are not defined here because of their obvious and well-understood meanings.

Camping
Cycling
Fishing
Hunting
Ice Skating
Riding
Skin and Scuba Diving
Small Crafts
Snow Skiing
Surfing
Water Skiing

143 700 Stunts, Tumbling, and Gymnastics

A series of activities designed to provide the pupil an opportunity to perform formal movements in various combinations and to create new movements while participating in activities such as balancing, building pyramids, and performing novel antics and actions as an individual, with a partner, or in a group. Such activities involve vaulting over various apparatus and exercising on mats, parallel bars, horizontal bars, rings, ropes, a side horse, or trampoline. Among the activities are the following, which are not defined here because of their obvious and well-understood meanings.

Balance Beam
Building Pyramids
Parallel Bars
Horizontal Bars
Rings
Ropes
Side Horse
Trampoline

143 800 Team Sports

Planned physical activities involving relatively complex rules and strategy in which success is partially determined by the degree of group cooperation in competing successfully against comparable opponents in the same activity according to predetermined rules. Such learning experiences and activities include the following, which are not defined here because of their obvious well-understood meanings.

- Basketball
- Baseball
- Cross Country
- Curling
- Field Hockey
- Football
- Ice Hockey
- La Crosse
- Soccer
- Softball
- Speed-A-Way
- Speedball
- Volleyball
- Water Polo

143 900 Other Physical Education

Include here other organized subject matter and experiences emphasized in team sports which are not listed above. (Specify)

144 000 Recreation

Subject matter and experiences organized as an integral part of both the planned instructional program and the co-curricular and recreational program. When these activities are taught in areas such as science, music, physical education, English language arts, or mathematics, they are part of the instructional program. When they are voluntary, school-sponsored and supervised, and generally not for credit, they become part of the co-curricular and recreational activities program. The following recreation and co-curricular activities are frequently emphasized. (Outdoor recreation, performing arts, drama, music, physical recreation, and voluntary service are not defined because of their obvious and well-understood meanings.)

144 100 Arts and Crafts

Instruction designed to provide pupils with opportunities for creative expression and communication in which one's hands are used to translate culture and personality into objects of reality for personal satisfaction and to develop an appreciation for well-designed objects; e.g., sculpturing, weaving, pottery making, whittling, metalworking; leather craft, and clay modeling.

144 200 Communicated Arts

Reading, writing, speaking, and language activities which offer both personal enjoyment and creative experiences; e.g., the Great Books program, reading for others, personal improvement reading, business and letter writing, creative and technical writing, poetry, public speaking, foreign language clubs, and discussion groups.

144 300 Hobbies

Recreation activities which are happily pursued with great interest over a sustained period of time. Although basically an individual pursuit, they can and often do lead to group and club participation hobbies which are as varied as the field of human interest and experience, but usually can be encompassed under four categories: collecting (coins, stamps, insects, autographs, etc.); creating (writing, home mechanics, gardening, painting, designing, photography, etc.); educational (astronomy, ornithology, mineralogy, horticulture, etc.); and performing (sports, music, hiking, etc.).

144 400 Outdoor Recreation

144 500 Performing Arts

144 600 Physical Recreation

144 700 Voluntary Services

144 900 Other Recreation

Include here other organized subject matter and experiences emphasized in recreation which are not listed above. (Specify)

145 000 Driver Education

Driver education consists of learning experiences provided by the school for the purposes of helping pupils to become good traffic citizens and to operate motor vehicles safely and efficiently. The typical high school course consists of both classroom instruction and practice driving which provide learning experiences in a dual-control car. The subject is concerned with developing in the learner the ability to respond appropriately and efficiently in the operation of a motor vehicle and as a pedestrian in traffic. More specifically, instruction emphasizes attainment of the following objectives: (1) appropriate knowledge and efficiency for living in the total traffic environment; (2) fundamental driving skills and correct skill habits; (3) desirable behavior pattern in traffic; (4) an understanding of driver and pedestrian limitations, obligations, and responsibilities, legally and socially; and (5) knowledge about the motor vehicle and an understanding of how society may achieve maximum efficiency in operating its motor-vehicle transportation system. Included under this heading are the items of information which identify various aspects of subject matter and learning activities in driver education.

145 100 Classroom

The classroom phase of driver education includes instruction in the following areas: alcohol, drugs, and other harmful substances and driving; characteristics of drivers; development of judgment; laws and ordinances of enforcement; traffic accidents; and traffic citizenship.

145 200 Behind-the-Wheel Driving

Laboratory experiences planned to help the pupil develop basic skills (and competencies) in starting and stopping, turning, executing special maneuvers, and driving under hazardous conditions involving expressways, parking, open highway driving, and emergency situations.

145 300 Driver Simulator

A combination of subject matter (including special films) and experiences involving the use of electromechanical devices for enhancing subsequent in-car instruction. Simulator instruction assists in developing basic skills related to performance and helps to develop perceptual and judgmental proficiencies.

145 900 Other Driver Education

Include here other organized subject matter and experiences emphasized in driver education which are not listed above. (Specify)

146 000 Safety Education

Safety education is directed toward the conservation of human and material resources. The learning environment provided is such that pupils may acquire knowledge and behavioral patterns conducive to efficient and safe living. The subject is concerned with enhancing personal characteristics and values involved in preventing accidents and saving lives. In addition to other factors, instruction emphasizes (1) the development of appropriate attitudes towards safety, (2) knowledge concerning a wide range of safety factors, (3) habits and skills involved in safeguarding oneself and others, and (4) effective citizenship.

146 100 Civil Defense

Planned learning activities involving the preparation of pupils to meet both man-made and natural disasters. Natural disasters may include tornadoes, floods, blizzards, and hurricanes. Man-made disasters may include fire explosions, large-scale air or water pollutants, transportation accidents, construction disasters, and air-bombing attacks.

146 200 Explosives

The study of various kinds of explosives, including fireworks, flamable liquids and gases, blasting caps, dynamite, rockets, and various types of ammunition. Also emphasized are legal requirements and related safety factors.

146 300 Law, Liability, and Responsibility

A study of the legal aspects of safety education, including state and local statutes pertaining to the safe operation of schools, curriculum requirements, responsibilities of state and local school administrators, liability suits and liability areas, legal terminology, legal defenses, insurance protection, and teacher and school liability.

146 400 Traffic Safety

A study of the basic elements of the traffic problem, including the driver, the roadway, and the vehicle. The basic essentials for the safe and efficient operation of a motor vehicle are considered in the light of attitudes and habits to be developed and the knowledge and skills to be learned.

146 410 Bicycle, Motor Bike, Other

Learning activities and experiences concerned with safety factors in bicycling, including selecting a bicycle, keeping a bicycle in proper condition, practices of safe bicycle riding, and community cooperation for safe bicycling. The same learning activities and experiences are applicable to motorcycles, scooters, and motor-driven bicycles.

146 420 Passenger

Learning activities and experiences concerned with safety factors when riding in a passenger car or taxi, a school bus, a public conveyance, a train, a boat, or an airplane.

146 430 Pedestrian

Learning activities and experiences concerned with pedestrian practices in traffic, on rural roads, and in cities; proper crossing procedures; and obeying traffic signs and signals. Included in instruction are situations where there are no sidewalks, wearing proper clothing, proper routes to and from school, and obeying student safety patrols.

146 440 Student Patrol

Learning activities and experiences concerned with the organization, supervision, structure, and functions of various school patrols, including traffic, hall or school, school bus, playground, fire drill, and civil defense.

146 490 Other Traffic Safety

Include here other organized subject matter and experiences in traffic safety which are not listed above. (Specify)

146 500 Vocational and Occupational Safety

Learning experiences concerned with unsafe working areas and conditions and unsafe personal conduct, including causes and effects. Safety practices are emphasized as related to a wide range of situations; e.g., the handling and storing of a variety of objects, machine operations, use of tools, the environment, fire prevention and fire protection, on-the-job instruction, accident reporting, rules, and off-the-job accidents.

146 900 Other Safety Education

149 000 Other Physical Curriculum

149 100 Reserve Officer Training Corps (ROTC)

149 900 Other

150 000 SPECIAL CURRICULUM

A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. A subdivision of this subfunction is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs of children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental, or emotional conditions.

151 000 Culturally/Socially Disadvantaged

Programs with learning situations designed to assist pupils in maximum interaction with others and in responding to the social demands of the environment.

152 000 Early Childhood

Programs for children ranging from new-born to age six who, as a result of M-teaming, have been determined to have a handicapping condition severe enough to require special education.

153 000 Emotionally Disturbed

Programs for pupils identified through the M-team process as having an emotional handicap of such severity as to require special education.

154 000 Gifted and Talented

Programs for pupils who have been identified by professionally qualified personnel as being mentally gifted or talented in areas such as academic subjects, fine arts, and vocational and technical areas.

155 000 Mentally Retarded

Programs for pupils identified through M-team process as having mental retardation of such severity as to require special education.

155 200 Mild/Borderline

155 300 Moderate/Severe

156 000 Physical/Sensory Handicapped

Programs for pupils identified by the M-team process as having a physical/ sensory handicap of such severity as to require special education.

156 100 Hearing Impairment and Deaf/Blind

156 110 Hearing Impairment

Programs for pupils who have been identified by the M-team process as having hearing impairment of such severity as to require special education.

156 120 Deaf/Blind

Programs for pupils who have been identified by the M-team process as having dual sensory impairments of such severity as to require special education.

156 200 Homebound

Instruction for pupils who, because of physical conditions, are unable to attend school for classroom instruction.

(Do not include school-age mothers here, see 156 520.)

156 210 Instruction for EEN Pupils

156 220 Instruction for Non-EEN Pupils

156 300 Physical/Occupational Therapy (Medical)

Service to pupils identified by the M-team process as having a condition which requires PT/OT to assist the child to benefit from his EEN program.

156 310 Occupational Therapy

156 320 Physical Therapy

156 400 Physical/Other Health Impaired.

Programs for pupils identified by the M-team process as having a physical handicap of such severity to require special education.

156 410 Classroom Instruction

156 420 Hospital Instruction

156 500 School-Age Mother

Instruction for school-age mothers or pregnant girls receiving special instruction.

156 510 Classroom Instruction

156 520 Homebound Instruction

156 600 Speech/Language

Programs for pupils who have been identified by the M-team process as having a speech/language handicap of such severity as to require special instruction.

156 700 Visually Impaired

Programs for pupils who have been identified by the M-team process as having a visual handicap of such severity as to require special education and/or related services.

156 900 Other Physically Handicapped

157 000 Learning Disabilities

Programs for pupils identified by the M-team as having severe learning disabilities requiring special education.

158 000 Alternate Delivery System

These programs are used for providing services to children who have been identified by the M-team as requiring special education.

158 100 Multicategorical (MC) Programs

An education program type providing educational opportunities to groups of children with different handicapping conditions.

158 200 Service Needs Delivery System (SNDS)

An education program type serving EEN children through a system other than categorical or multicategorical. Children with different handicapping conditions are served according to their severity of need.

159 000 Other Special Curriculum

160 000 CO-CURRICULAR ACTIVITIES

Co-curricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups - at school events, public events, or a combination of these - for purposes such as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required, and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

161 000 Academic

A combination of subject matter and experiences, usually not provided in a regular class, designed for pupils who wish to pursue satisfying individual/group interests and study in specific aspects of the subject matter provided in the regular class. Frequently emphasized are opportunities for pupils to enhance their personal understanding, initiative, knowledge, and skills important to the selected interest, techniques of systematic planning and thinking, desirable citizenship, and cooperativeness which will enrich their regular classwork and personal lives.

161 300 Co-Educational

161 301 Art Club

161 302 Biology Club

161 303 Boys' Nation

(American Legion, Indianapolis, Indiana)

161 304 Debate Club

(For a description of subject matter, see English.)

161 305 Distributive Education Clubs of America

(Distributive Education Clubs of America, Incorporated, Washington, D.C.)

161 306 Dramatics Club

161 307 Family Living Club

(For a description of subject matter see family life education, 141 500; family relations, 135 250; and family, 127 152.)

161 308 4-H Club

(National 4-H Club Foundation of America, Incorporated, Washington, D.C.)

161 309 Foreign Language Club

(May involve various languages, classical and/or modern. For a description of subject matter of various foreign languages, see foreign languages, 123 000.)

161 310 Future Business Leaders of America

(National Business Education Association (NBEA), Washington,

161 311 Future Farmers of America

Future Farmers of America activities are uniquely (by Act of Congress, PL 740) an integral part of all instructional programs in agriculture. Time is frequently provided in regular classes to familiarize pupils with the objectives, functions, and activities of FFA (See agriculture, 131 000).

161 312 Future Homemakers of America

161 313 Future Teachers of America

161 314 Girls' Nation

161 315 Industrial Arts Student Club

161 316 International Relations Club

(For a description of subject matter, see social sciences/social studies, 137 000 and international relations, 127 740.)

161 317 Journalism Club

(For a description of subject matter, see English language arts, 122 000 and journalism, 122 430.)

161 318 Junior Achievement, Incorporated

(Junior Achievement, Incorporated, New York, N.Y.)

161 319 Literary Club

(For a description of subject matter, see English language arts, 122 000 and literature, 122 300.)

161 320 Mathematics Club

(May involve various aspects of mathematics. For a description of selected aspects of mathematics, see mathematics, 124 000.)

161 321 Music Club

(May involve various aspects of music. For a description of subject matter, see music, 125 000.)

161 322 National Honor Society

(National Education Association, Washington, D.C.)

161 323 National Junior Honor Society

161 324 National Thespian Society

161 325 Office Education Association

161 326 Photography Club

(For a description of subject matter see photography and related media, 121 250; physical sciences, 126 300; and commercial photography occupations, 136 580.)

161 327 Quill and Scroll

161 328 Science Club

(May involve various aspects of the natural sciences. For a description of subject matter, see natural sciences, 126 000.)

161 329 Science Fair, International

161 330 Social Studies Club

(May involve various aspects of social sciences/social studies. For a description of subject matter, see social sciences/social studies, 127 000.)

161 331 Speech Club

(For a description of subject matter, see English language arts, 122 000 Speech, 122 500.)

161 332 Student Nurses Association

(National Student Nurses Association, New York, N.Y.)

161 333 Vocational Industrial Clubs of America

(Vocational Industrial Clubs of America, Falls Church, Virginia)

161 334 Voice of Democracy

(Veterans of Foreign Wars, Kansas City, Missouri)

161 335 Young Farmer Association

(Sponsored by various state departments of education.)

161 336 Chess Club

161 337 Student Newspaper

161 338 Yearbook

161 339 Forensics

161 340 Academic Decathlon

161 341 Odyssey of the Mind

161 342 Future Problem Solving

161 390 Other Academic Activities

162 000 Athletic/Sport

Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual/group interest growing out of various aspects of physical education. Frequently emphasized are opportunities for pupils to develop muscles, motor skills, and physical and mental fitness in competitive situations; knowledge, attitudes, and judgment essential to individual and group health and safety; enjoyment; and desirable citizenship. In practice, these activities usually are planned for enriching the regular classes and the lives of the pupils.

162 100 For Females

162 101 Aquatics

(See aquatics, 143 100.)

162 102 Archery

(See individual and dual sports, 143 500.)

162 103 Badminton

(See individual and dual sports, 143 500.)

162 104 Baseball

(See team sports, 143 800.)

162 105 Basketball

(See team sports, 143 800.)

162 106 Bowling

(See individual and dual sports, 143 500.)

162 107 Cheerleading

This activity is not described here because of the common understanding associated with it.

162 108 Cross Country

(See team sports, 143 800.)

162 109 Field Hockey

Same as above.

162 110 Football

Same as above.

162 111 Girls' Athletic Association

A voluntary association for girls designed to provide opportunities for them to participate in a variety of physical activities such as sports.

162 112 Golf

(See individual and dual sports, 143 500.)

162 113 Gymnastics

(See stunts, tumbling, and gymnastics; 143 700.)

162 114 Riflery

Activity involving the use of selected firearms for shooting at various positions; e.g., prone, sitting, kneeling, and standing. Riflery may be competitive or noncompetitive and may be organized on an individual or team basis.

162 115 Snow Skiing

(See outdoor recreational activities, 143 600.)

162 116 Soccer

(See team sports, 143 800.)

162 117 Softball

Same as above.

162 118 Tennis

(See individual and dual sports, 143 500.)

162 119 Track and Field

Same as above.

162 120 Twirlers (Baton)

This activitiy is not described here because of the common understanding associated with it.

162 121 Volleyball

(See team sports, 143 800.)

162 122 Wrestling

(See individual and dual sports, 143 500.)

162 123 Ice Hockey

(See team sports, 143 800.)

162 124 Swimming

(See individual and dual sports, 143 500.)

162 190 Other Athletic/Sport Activities for Females Including Intramurals

162 200 For Males

162 201 Aquatics

(See aquatics, 143 100.)

162 202 Archery

(See individual and dual sports, 143 500.)

162 203 Badminton

(See individual and dual sports, 143 500.)

162 204 Baseball

(See team sports, 143 800.)

162 205 Basketball

(See team sports, 143 800.)

162 206 Bowling

(See individual and dual sports, 143 500.)

162 207 Cheerleading

This activity is not described here because of the common understanding associated with it.

162 208 Cross Country

(See team sports, 143 800.)

162 209 Field Hockey

(See team sports, 143 800.)

162 210 Football

(See team sports, 143 800.)

162 212 Golf

(See individual and dual sports, 143 500.)

162 213 Gymnastics

(See stunts, tumbling, and gymnastics; 143 700.)

162 214 Riflery

(See riflery, 162 114.)

162 215 Snow Skiing

(See outdoor recreational activities, 143 600.)

162 216 Soccer

(See team sports, 143 800.)

162 217 Softball

(See team sports, 143 800.)

162 218 Tennis

(See individual and dual sports, 143 500.)

162 219 Track and Field

(See individual and dual sports, 143 500.)

162 220 Twirlers (Baton)

This activity is not described here because of the common understanding associated with it.

162 221 Volleyball

(See team sports, 143 800.)

162 222 Wrestling

(See individual and dual sports, 143 500.)

162 223 Ice Hockey

(See team sports, 143 800.)

162 224 Swimming

(See individual and dual sports, 143 500.)

162 290 Other Athletic/Sport Activities for Males Including Intramurals

162 300 Co-Educational

162 301 Aquatics

(See aquatics 143 100.)

162 302 Archery

(See individual and dual sports, 143 500.)

162 303 Badminton

(See individual and dual sports, 143 500.)

162 304 Baseball

(See team sports, 143 800.)

162 305 Basketball

(See team sports, 143 800.)

162 306 Bowling

(See individual and dual sports, 143 500.)

162 307 Cheerleading

This activity is not described here because of the common understanding associated with it.

162 308 Cross Country

(See team sports, 143 800.)

162 309 Field Hockey

(See team sports, 143 800.)

162 310 Football

(See team sports, 143 800.)

162 312 Golf

(See individual and dual sports, 143 500.)

162 313 Gymnastics

(See stunts, tumbling, and gymnastics; 143 700.)

162 314 Riflery

(See riflery, 162 114.)

162 315 Snow Skiing

(See outdoor recreational activities, 143 600.)

162 316 Soccer

(See team sports, 143 800.)

162 317 Softball

(See team sports, 143 800.)

162 318 Tennis

(See individual and dual sports, 143 500.)

162 319 Track and Field

(See individual and dual sports, 143 500.)

162 320 Twirlers (Baton)

This activity is not described here because of the common understanding associated with it.

162 321 Volleyball

(See team sports, 143 800.)

162 322 Wrestling

(See individual and dual sports, 143 500.)

162 323 Ice Hockey

(See team sports, 143 800.)

162 324 Swimming

(See individual and dual sports, 143 500.)

162 390 Other Athletic/Sport Activities (Co-Ed) Including Intramurals

162 400 Miscellaneous

This includes student accident insurance.

163 000 Music (Co-Curricular Activities)

Subject matter and/or activities, usually not provided in regular classes, designed for pupils who wish to pursue satisfying individual/group interests growing out of various aspects of music. Most music co-curricular activities are planned to provide opportunities for pupils to develop appreciations, enjoyment, knowledge, and skills in selected areas of music, in group situations or individually. In practice, these activities usually are organized for enriching the regular classwork and lives of the pupils.

163 300 Co-Educational

163 301 Combo

An abbreviation of "combination," denoting usually an instrumental group of four to eight players. A combo may improvise on standard tunes, as in Dixieland style; play "head arrangements" (i.e., those worked out and memorized in advance; or play from written arrangements.

163 302 Concert Band

(See music, 125 100 and band, 125 510.)

163 303 Dance Band

An instrumental group, usually comprising nine to seventeen pieces, including reeds (saxophones and clarinets), brass (trumpets and trombones), and percussion (e.g., drums, bongoes, piano, and vibraharp). Occasionally, other instruments such as flute or horn are added. The dance band plays not only for dances, but also for other entertainment activities.

163 304 Drum and Bugle Corps

A military-type unit comprised of side drums, bass drums, other percussion instruments such as cymbals, and a variety of keyed bugles. Usually the drum and bugle corps performs on the march, but may play from a fixed position.

163 305 Marching Band

(See music, 125 100 and band, 125 510.)

163 306 Pep Band

A unit smaller than the marching band, which performs at various athletic events. Usually it features a variety of antics designed to keep participation and spectators at the event in a high state of excitement.

163 307 Choir

(See music, 125 000 and choir, chorus, and/or glee club; 125 410.)

163 308 Chorus

Same as above.

163 309 Instrumental Ensemble

(See music, 125 000 and choir, chorus, and/or glee club; 125 410.)

163 310 Vocal Ensemble

(See music, 125 00 and small vocal ensembles, 125 530.)

163 311 Glee Club

(See music, 125 000 and choir, chorus, and/or glee club; 125 410.)

163 312 Music Production

The creation of musical performances - instrumental, vocal, or a combination of instrumental and vocal - having esthetic qualities. Musical productions frequently include performances as operettas, music festivals, band concerts, symphony concerts, and vocal concerts. Music productions usually are designed to provide opportunities for pupils to participate voluntarily for personal enjoyment and/or improvement of vocal or instrumental skills.

163 313 Orchestra

(See music, 125 000 and orchestra, 125 520.)

Include here other music co-curricular activities which are emphasized and are not listed above. (Specify)

163 390 Other Music Activities

164 000 School/Public Service

Activities organized for pupils who wish to pursue satisfying individual/group interests concerned with providing various types of assistance (service) to teachers, pupils, and others including the community - individually, in small groups, or in large groups. Usually these activities are designed to provide opportunities for pupils to develop understanding and acceptance of responsibilities involved in serving others, develop desirable habits in citizenship and cooperation, gain knowledge and skills in selected interests, and enrich personal lives through the constructive use of time.

164 300 Co-Educational

164 301 Audiovisual Assistant

A service activity providing opportunities for pupils to develop and extend their interests, knowledge, and skills concerned with audiovisual materials and equipment. Audiovisual assistants aid teachers/pupils in or by preparing various types of materials; e.g., splicing films, preparing transparencies, returning and storing projection equipment, and cleaning and maintaining equipment and materials.

164 302 Film Projectionist

A service activity providing opportunities for pupils to develop and extend their interests, knowledge, and skills concerned with audio-visual projection equipment. The film projectionist aids pupils/teachers by procuring, setting up, operating, and returning and storing various types of projectors.

164 303 Laboratory Assistant

A service activity providing opportunities for pupils who are knowledgeable in the appropriate laboratory equipment, materials, and activities to extend their interests, knowledge, and skills by assisting other pupils (under the supervision of the teacher) in procuring, setting up, and using laboratory materials and equipment.

164 304 Library Assistant

A service activity providing opportunities for pupils to develop and extend their interests, knowledge, and skills (under the supervision of the librarian) by charging books to borrowers, slipping and shelving returned books, repairing books, and typing book cards, envelopes, and overdue notices.

164 305 National Junior Red Cross

164 306 National Student Traffic Safety Program

164 307 Office Assistant

A service activity designed for pupils to gain experience and to develop and extend their interests, knowledge, and skills in office activities. Opportunities are provided for interested pupils to serve the staff, other pupils, and the community by assisting with routine duties in the principal's and other offices.

164 308 Poster and Display Club

(For a description of subject matter, see art studio, 121 200 and commercial art occupations, 136 570.)

164 309 School Newspaper Photographer

(For a description of subject matter, see photography and related media, 121 250 and commercial photography occupations, 136 500.)

164 310 School Service Club

A service activity which gives pupils an opportunity to develop citizenship responsibilities by serving as guides to visitors, ushering at school events, orienting new pupils, maintaining bulletin boards, and doing other related activities.

164 311 Student Council

164 312 Student Patrol

164 313 Student Union/Student Activity Center

Service activities designed to provide opportunities for pupils to develop knowledge and skills in serving other pupils who wish to use their nonclassroom time productively. Examples of these activities are the school newspaper, assistance in pupil/personnel functions, and community relations.

164 314 Student Exchange Program

164 315 Library Club

164 316 Letter Winners Club

164 317 Booster Club

164 390 Other School/Public Service Activities

Include here other school and/or public service activities which are not emphasized and are not listed above. (Specify)

165 000 Social

Activities organized for pupils who wish to pursue satisfying interests growing out of social experiences. These activities are planned to develop social knowledge, skills, understanding, citizenship, and acceptance and constructive use of responsibilities in group situations. In practice, these experiences are designed to provide enrichment in the constructive use of personal talent and time.

165 300 Co-Educational

165 301 Boy Scouts of America

165 302 Camp Fire Girls

165 303 Creative Dance

165 304 Cub Scouts (BSA)

165 305 Folk Music Club

A club designed to provide opportunities for pupils to develop social skills and extend their interests and improve their understanding, knowledge, and skills in folk music. Frequently included are activities such as exploring various types of folk music, discussing and exchanging ideas, listening to recordings, participating in individual and group vocal and/or instrumental performance, and studying various cultures.

165 306 Girls' Recreation Association

An association planned for girls to provide opportunities for them to develop social skills, to extend individual group interests, and to improve their understanding, knowledge, and skills through participation in various forms of recreation. Frequently included are activities such as outdoor recreation, arts and crafts, hobbies, and performing arts.

165 307 Girl Scouts of the U.S.A.

165 308 Hi-Y

165 309 Hobby Club

A club designed to provide opportunities for pupils to develop social skills, to extend their interests, and to improve their understanding, knowledge, and skills in various hobbies. Frequently included are activities such as exploring various hobbies, discussing and exchanging information and ideas, and developing and displaying various hobby items.

165 310 Junior Hi-Y

165 311 Junior Tri-Hi-Y

165 312 Stamp Club

A club designed to provide opportunities for pupils to develop social skills, to extend their interests and to improve their understanding, knowledge, and skills in the collection of postage stamps (philately). Frequently included are such activities as studying the science of philately, discussing and exchanging information and ideas, and developing and displaying collections of postage stamps.

165 313 Tri-Hi-Y

165 314 Y.M.C.A.

165 315 Y-Teens

165 316 Y.W.C.A.

165 317 Modern Dance Club

165 318 Greek Letter Societies

165 390 Other Social Activities

Include here other social co-curricular activities emphasized which are not listed above. (Specify)

166 000 Classes

Activities organized for groups of pupils of comparable age (same graduation year) to learn and practice the principles of democratic process involved in interactions of individuals in groups, among groups with a school, and with the school staff. The experience includes leadership opportunities, experience in parliamentary procedure, techniques of group decisionmaking, roles of majority and minority, concept of fair play, and experience in financial management. The code numbers assigned to each class should correspond to the year of graduation.

166 300 Co-Educational

166 386 Class of 1986
166 387 Class of 1987
166 388 Class of 1988
166 389 Class of 1989
166 390 Class of 1990
166 391 Class of 1991
166 392 Class of 1992
166 393 Class of 1993
166 394 Class of 1994
166 395 Class of 1995
166 396 Class of 1996
166 397 Class of 1997
166 398 Class of 1998
166 399 Class of 1999

200 000 SUPPORT SERVICES

Support services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

210 000 Pupil Services

Activities designed to assess and improve the well-being of students and to supplement the teaching process.

211 000 Direction of Pupil Services

Activities associated with directing, managing, and supervising the pupil services program.

(NOTE: See also exceptional education under supervision and coordination, 223 300.)

212 000 Social Work

Activities which attempt to prevent or solve the problems of students which involve the home, the school, and the community, by application in essential skill areas: family dynamics, group dynamics; problem identification and assessment; home-school-community liaison; and social casework staff in-service.

212 100 Direction of Social Work

Activities associated with directing, managing, and supervising social work.

212 200 Social Work

Activities such as investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his/her problem insofar as the resources of the family, school, and community can be brought to bear effectively upon the problem.

Problem areas include discipline, delinquency, truancy, dropouts, disadvantaged, child abuse, special education, drug abuse, child sexual abuse and assault, and school-age parents.

212 900 Other Social Work

Social work services other than those described above.

213 000 Guidance

Activities involving counseling with students and parents, providing consultation with other staff members, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning.

213 100 Direction of Guidance

Activities associated with directing, managing, and supervising guidance services.

213 200 Counseling

Activities concerned with the relationship between one or more counselor(s) and one or more students, students and students, and counselors and other staff members, all for the purpose of assisting the student to understand his educational, personal, and occupational strengths and limitations; to relate his/her abilities, emotions, and aptitudes to educational and career opportunities; to utilize his/her abilities in formulating realistic plans; and to achieve satisfying personal and social development.

213 300 Appraisal

Activities having as their purpose an assessment of student characteristics, which are used in administration, instruction, and guidance and which assist the student in assessing his/her purposes and progress in career development and personality development. Test records and materials used for student appraisal are usually included in each student's cumulative record.

213 400 Information

Activities organized for the dissemination of educational, occupational, and personal social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information might be provided directly to students through activities such as group or individual guidance, or it might be provided indirectly to students through staff members or parents.

213 500 Placement

Activities organized to help place students in appropriate educational situations while they are in school, appropriate part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help facilitate the student's transition from one educational experience to another. This may include class scheduling, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

213 900 Other Guidance

Guidance services which cannot be classified above.

214 000 Health

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

214 100 Direction of Health

Activities associated with directing and managing health services.

214 200 Medical

Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiences; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.

214 300 Dental

Activities associated with dental screening, dental care, and orthodontic activities.

214 400 Nursing

Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

214 900 Other Health

Health services which are not classified above.

215 000 Psychological Services

Activities concerned with mental health, discipline, behavior management, academic and vocational planning, counseling and placement for students, and coordination of school-based services with appropriate community agencies; gathering and interpreting information about student behavior, such as administering and interpreting a variety of psychological and behavioral evaluation programs to meet the special needs of students; planning and managing a program of psychological and/or pupil services; and consulting with students, staff, and parents.

215 100 Direction of Psychological Services and/or Special Education

Directing, managing, and supervising activities associated with psychological services or broader units encompassing most of the pupil services, disciplines, psychologists, school counselors, and special education personnel.

NOTE: Special education directors and supervisors should be recorded under Function 223 300.

215 200 Direct Psychological Services

Activities concerned with assessment, evaluation, training, consultation, counseling, treatment, planning, research, and program development involving students, staff, parents, community, and systems.

215 900 Other Psychological Services

Other activities associated with psychological services not classified above.

216 000 Speech Pathology and Audiology Services

Activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing, and language, including counseling and guidance of children, parents, and teachers, as appropriate.

216 100 Direction of Speech and Audiology Services

Activities associated with directing, managing, and supervising speech pathology and audiology services. Instructional activities should be recorded in the 150 000 series to qualify for categorical aid.

216 900 Other Speech Pathology and Audiology Services

Other activities associated with speech pathology and audiology services not classified above.

217 000 Attendance

Activities which have as their purpose the improvement of the attendance of students at school. Activities of the registration function for adult education programs are included here.

217 100 Direction of Attendance

Activities associated with directing, managing, and supervising attendance.

217 200 Attendance

Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

217 300 Pupil Accounting

Activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.

217 900 Other Attendance

Attendance services other than those described above.

219 000 Other Pupil Services

Other support services to pupils such as Child Find that are not classified elsewhere in the Pupil Services series.

220 000 INSTRUCTIONAL STAFF SERVICES

Activities associated with assisting the instructional staff in providing learning experiences for students.

221 000 Improvement of Instruction

Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, understanding of child development, instructional staff training, etc.

221 100 Direction of Improvement of Instruction

Activities associated with directing, managing, and supervising the improvement of instruction services in a manner that encompasses more than one curricular area. (See definition for Function 223 500.)

221 200 Curriculum Development

Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

221 300 Instructional Staff Training

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.

NOTE: Noninstructional staff training should be assigned to Function 264 400.

221 400 Professional Library

Materials purchased primarily for the use of staff members and normally maintained in a central inventory.

221 900 Other Improvement of Instruction

Activities of improving instruction other than those classified above.

222 000 Educational Media

Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are any devices, content materials, methods, or experiences used for teaching and learning purposes; these include printed and nonprinted sensory materials.

222 100 Direction of Educational Media

Activities concerned with directing, managing, and supervising educational media services.

222 200 School Library

Activities concerned with circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks will not be charged to this function, but rather to the instruction function.

222 300 Audiovisual

Activities such as selecting, preparing, caring for, and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are the activities in the audiovisual center, TV studio, and related work-study areas and the services provided by audiovisual personnel.

222 400 Educational Television

Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed-circuit or broadcast television.

222 500 Computer-Assisted Instruction

Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction.

222 900 Other Educational Media

Educational media services other than those classified above.

223 000 Supervision and Coordination

Activities of assigned personnel which provide leadership, guidance, and expertise to staff members. These activities include assistance in planning,

assistance in understanding of pupils, development of techniques of instruction, the processing of required state and federal reports, assistance with research activities, direction of staff training, and evaluation of programs and/or staff.

223 100 Athletics

Support activities for the athletic program normally involving inventory control, scheduling of events, hiring of officials, etc.

223 300 Exceptional Education

Support activities which are performed by personnel whose qualifications are acceptable to the Division for Handicapped Children as a special education director, assistant director, and/or program supervisor. (Represents Level A or B certification for EEN leadership and corresponding eligibility for categorical aids and associated nonaided costs, such as clerical help, supplies, travel, etc.)

223 500 General Instruction

Support activities which are designed to enhance the instructional program at the district, building, or department level through curricular development, staff supervision, program evaluation, etc. Included here are department chairpersons, directors of instruction without administrative duties, reading specialists, health education coordinators, and others who deal with only one curricular area. Those with administrative duties should be included in Function 239 000; those working with more than one curricular area should be included in Function 221 100.

223 700 Vocational Education

Activities designed to enhance the vocational education program through staff supervision or curricular development or program evaluation, normally performed by a local vocational education coordinator.

223 900 Other Supervision and Coordination

229 000 Other Instructional Staff Services

Supporting services to the instructional staff not properly classified elsewhere in the 220 000 series.

230 000 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy in connection with operating the school district.

231 000 Board of Education

Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

231 100 Board Members

Activities concerned with directing and managing the general operation of the board of education. This includes the activities of the members of the board of education, but does not include any special activities defined in the other areas of responsibility described below. It also includes any activities of the district performed in support of the school district meeting.

231 400 Election

Services rendered in connection with any school system election, including elections of officers and bond elections.

231 500 Legal

Legal activities in interpretation of the laws and statutes and general liability situations.

231 600 School Census

Salaries, supplies, and purchased services for taking the school census.

231 700 Audit

Services associated with external audits conducted by licensed accountants and/or firms and not regular salaried employees of the district.

231 900 Other Board of Education

Board of Education services which cannot be classified under the preceding areas of responsibility.

232 000 District Administration

Activities associated with the overall general administration of or executive responsibility for the entire school district.

232 100 Office of the Superintendent

Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in general direction and management of all affairs of the local education association. This includes all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here, unless the activities can be placed properly into a service area. In that case, they would be charged to service area direction in that service area.

232 200 Community Relations

Activities and programs developed and operated system-wide for betterment of school/community relations.

232 300 Staff Relations and Negotiations

Activities concerning staff relations and negotiations.

232 400 State and Federal Relations

Activities associated with developing and maintaining good relationships with state and federal officials. The activities associated with grant procurement are included.

232 900 Other District Administration

Other district administrative services which cannot be recorded under the preceding functions.

239 000 Other General Administration

Activities concerned with area-wide supervisory responsibility. This function could include the activities of directors of district-wide instructional programs that have administrative responsibilities. It also would include such general administrative activities as Title 1 coordinator or the home-school coordinator. When two or more service areas are directed by the same individual, the services of that individual may be charged to this function or prorated between the service areas concerned.

240 000 SCHOOL BUILDING ADMINISTRATION

Activities concerned with overall responsibility for a school building.

241 000 Office of the Principal

Activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of staff members, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the district. It includes clerical staff for these activities and for support of the teaching staff.

249 000 Other School Building Administration

Other school administration services, including graduation expenses.

250 000 BUSINESS ADMINISTRATION

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district.

251 000 Direction of Business

Activities of directing, managing, and supervising the business concerns of the school district.

252 000 Fiscal

Activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing, and funds management.

252 100 Direction of Fiscal

Activities of directing, managing, and supervising the fiscal services area. It includes the activities of the assistant superintendent, director, or school business official whose efforts are devoted to directing and managing fiscal activities.

252 200 Budgeting

Activities concerned with supervising budget planning, formulation, control, and analysis.

252 300 Receiving and Disbursing Funds

Activities concerned with taking in and paying out money. It includes the current audit of receipts and the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or a school district and the management of school funds.

252 400 Payroll

Activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security.

252 500 Financial Accounting

Activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.

252 600 Internal Auditing

Activities of district employees concerned with verifying the account records which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

252 700 Property Accounting

Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment control and facilities planning.

252 900 Other Fiscal

Fiscal services which cannot be classified under the preceding functions.

253 000 Operation

Activities concerned with keeping the physical plant open, comfortable, and safe for use.

253 100 Direction of Operation

Activities involved in directing, managing, and supervising the operation of school plant facilities.

253 200 Sites

Activities concerned with the daily and seasonal care of sites such as lawnmowing, care of shrubs, trees and flowers, and snow removal.

253 300 Buildings

Activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems.

253 400 Equipment

Activities involved in servicing of equipment owned or used by the school district. It includes such activities as servicing or renting furniture, machines, and movable equipment.

253 500 Vehicle Servicing (Not Pupil Transportation Vehicles)

Activities involved in operating general purpose vehicles such as trucks, tractors, graders, and staff vehicles. It includes such activities as cleaning, painting, greasing, fueling, and inspecting vehicles for safety; i.e., preventive maintenance.

253 510 Fueling

Includes the cost of fuel (gasoline, diesel fuel, propane, etc.) for vehicles, not pupil transportation vehicles.

253 520 Lubrication

Includes the cost of lubricating oils and greases for vehicles, not pupil transportation vehicles.

253 530 Cleaning

Includes the operation of equipment and the supplies for cleaning the interior and exterior of vehicles, not pupil transportation vehicles.

253 540 Inspection

Includes the cost of performing safety and servicing inspections on vehicles, not pupil transportation vehicles.

253 590 Other Vehicle Services (Not Pupil Transportation Vehicles)

253 600 Vehicle Acquisition

Activities concerned with the purchase of vehicles to be used for operation, including payments for purchases made in installments.

253 700 Security Services

Activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of schools.

Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, hall monitoring services, and playground supervisors and chaperones.

253 900 Other Operation

254 000 Maintenance

Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

254 100 Direction of Maintenance

Activities involved in directing, managing, and supervising the maintenance of school plant facilities.

254 200 Sites

Includes the repair of sites, such as reseeding and resodding, repair of blacktop, repair of eroded slopes, repair of playground equipment, etc.

254 300 Buildings

Includes the repair of buildings and building components.

254 400 Equipment

Activities involved in maintaining equipment owned or used by the school district. It includes such activities as repairing furniture, machines, and movable equipment.

254 500 Vehicle Maintenance (Not Pupil Transportation Vehicles)

Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. It includes such activities as repairing vehicles and replacing vehicle parts.

254 510 Repair

Includes all of the costs associated with the general repair of vehicles, not pupil transportation vehicles, except the cost of painting and replacement parts.

254 520 Painting

Includes the costs associated with painting vehicles, not pupil transportation vehicles.

254 530 Parts Replacement

Includes the cost of replacement parts for vehicles, not pupil transportation vehicles. Examples are tires, batteries, belts, hoses, seats, head lights, etc.

254 590 Other Vehicle Maintenance (Not Pupil Transportation Vehicles)

254 600 Vehicle Acquisition

Includes the purchase of vehicles to be used for maintenance, including payments for purchases made in installments.

254 900 Other Maintenance

255 000 Facilities Acquisition/Remodeling

Activities concerned with the acquisition of land and buildings, the remodeling of buildings, the construction of buildings and additions to buildings, the initial installation or extension of service systems and other built-in equipment, and improvements to sites.

255 100 Construction

Activities concerned with facilities acquisition through construction.

255 200 Purchase

Activities concerned with facilities acquisition through purchase.

255 300 Remodeling

Activities concerned with facilities remodeling.

255 400 Rental in Lieu of Purchase

Expenditures for the lease or rental of buildings or sites for temporary or long-range use by the district.

NOTE: The rental of equipment or vehicles should be charged to the function that the item serves; i.e., buses to pupil transportation, etc.

256 000 Pupil Transportation

Activities concerned with the conveyance of students to and from school, as provided by state and federal law. It includes trips between home and school and trips to school activities.

256 100 Direction of Pupil Transportation

Activities pertaining to directing and managing student transportation services.

256 200 District Operation

Activities involved in operating district-owned vehicles for student transportation. Districts which contract pupil transportation services should refer to the 256 700 series, contracted transportation.

256 210 Fleet

256 220 Shuttle Services

256 240 Co-Curricular Activities

256 250 Special Transportation (Handicapped Children)

Transportation required as a support service for children M-teamed into EEN programs.

256 251 Resident Special Transportation

Transportation involving some special arrangement other than regular transportation or a combination of transportation involving a special arrangement and regular transportation.

256 252 Non-Resident Boarding Home/Special Transportation

Transportation of a handicapped pupil between a boarding home and the school attended. This cost is borne by the district in which the boarding home is located and applies only to non-resident pupils of that district.

256 255 Resident Weekend Transportation

Transportation paid by a pupil's district of residence from a boarding home or residential school located outside the pupil's district of residence to the pupil's home and return.

256 257 Physical Therapy/Occupational Therapy Transportation

Transportation of a resident pupil from home or school to a physical/occupational therapist.

256 260 Special Transportation (Integration)

256 270 Field Trips

256 290 Other Vehicle Operation

256 300 Vehicle Acquisition

Activities concerned with the purchase of vehicles to be used for pupil transportation, including payments for purchases made in installments.

256 500 Vehicle Maintenance

Activities involved in keeping student transportation vehicles in good condition. It includes repair, replacement of vehicle parts, and painting. Maintenance of district vehicles not used in pupil transportation is listed under Function 254 500.

256 510 Vehicle Repair

256 520 Vehicle Painting

256 530 Vehicle Parts Replacement

256 590 Other Vehicle Maintenance

256 600 Vehicle Servicing

Activities involved in keeping student transportation vehicles in good condition. It includes fueling, lubricating, cleaning, adjusting, and inspecting vehicles for safety. Servicing of other district vehicles, not pupil transportation vehicles, is listed under Function 253 500.

256 610 Vehicle Fueling

256 620 Vehicle Lubrication

256 630 Vehicle Cleaning

256 640 Vehicle Inspection

256 690 Other Vehicle Servicing

256 700 Contracted Transportation

256 710 Fleet

256 720 Shuttle Services

256 730 Parent Contract

256 740 Co-Curricular

256 750 Special Transportation (Handicapped)

256 751 Resident Special Transportation

Transportation involving some special arrangement other than regular transportation or a combination of transportation involving a special arrangement and regular transportation.

256 752 Non-Resident Boarding Home/Special Transportation

Transportation of a handicapped pupil between a boarding home and the school attended. This cost is borne by the district in which the boarding home is located and applies only to nonresident pupils of that district.

256 755 Resident Weekend Transportation

Transportation paid by a pupil's district of residence from a boarding home or residential school located outside the pupil's district of residence to the pupil's home and return.

256 757 Physical Therapy/Occupational Therapy Transportation

Transportation of a resident pupil from home or school to a physical/occupational therapist.

256 760 Special Transportation (Integration)

256 770 Field Trips

256 790 Other Contracted Transportation

256 800 Insurance Services

This function must be used for the cost of insuring the district against property, collision, or liability losses involving pupil transportation.

256 900 Other Pupil Transportation

256 910 Housing in Lieu of Transportation

This function will be used with Object 345, Pupil Room and Board, and includes pupil housing, health care, and welfare.

256 911 Housing in Lieu of Transporation - Regular

This function is to be used for pupils who have not been M-Teamed.

256 912 Housing in Lieu of Transportation - Handicapped Children

This function will be used for pupils who have been M-Teamed into EEN programs.

257 000 Food Services

257 100 Direction of Food Services

257 200 Food Preparation and Dispensing

257 210 Breakfast

257 211 Equipment Assistance

257 219 Other Breakfast

257 220 Lunch

257 221 Equipment Assistance

257 229 Other Lunch

257 230 Elderly

257 240 Milk

257 250 A La Carte

257 260 Summer Food Service

257 290 Other Food Preparation and Dispensing

257 300 Food Delivery

257 900 Other Food Services

258 000 Internal Services

Activities concerned with buying, storing, and distributing supplies, furniture, and equipment and those activities concerned with duplicating and printing for the local education association.

258 100 Direction of Internal Services

258 200 Purchasing

This area includes pricing and ordering objects, equipment, and vehicles, as well as associated recordkeeping.

258 300 Warehousing and Distributing

This area includes receiving, storing, and distributing objects, equipment, and vehicles, as well as associated recordkeeping. The cost of CESA delivery vans and similar courier services is also recorded here.

258 400 Publishing/Duplicating

This area includes printing, publishing, duplicating, and copying when performed on a centralized basis, whether it involves district personnel or private contractors.

258 500 Mail

This area includes the sorting and distribution of mail, both external and internal.

258 600 School Store

258 900 Other Internal Services

259 000 Other Business Administration

260 000 CENTRAL SERVICES

This area includes activities which support other instructional and support services and are of a district-wide nature.

261 000 Direction of Central Services

262 000 Systemology

(Refer to the following six accounts)

262 100 Direction of Systemology

262 200 Research

This area includes systematic study and investigation of the various aspects of district operations undertaken to establish facts and principles.

262 300 Planning

This area includes identification of goals and objectives, description and analysis of alternative means of achieving the objectives, and establishment of priorities.

262 400 Development

This area includes articulation of specific methods of achieving district objectives and dissemination of those methods to those concerned.

262 500 Evaluation

This area includes ascertaining or judging the value of an action or the outcomes of an action by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

262 900 Other Systemology

263 000 Information

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.

263 100 Direction of Information

Activities of directing, managing, and supervising information services.

263 200 Internal Information

Activities concerned with writing, editing, and providing administrative information to students and staff.

263 300 Public Information

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to the general public. Include dissemination costs such as telephone (and systems), telegraphs, postage, rental of postage machine, etc.

263 400 Management Information

Activities concerned with writing, editing, and other preparation necessary to disseminate to management (1) the information needed about the operation of the school district and (2) the information needed about the community, state, and nation to make logical decisions.

263 900 Other Information

Activities concerned with information services not classified above.

264 000 Staff Services

Activities concerned with maintaining an efficient staff for the school system, including such activities as recruitment and placement, staff transfers, inservice training, health services, and staff accounting.

264 100 Direction of Staff Services

Activities of directing, managing, and supervising staff services.

264 200 Recruitment and Placement

Activities concerned with employing and assigning personnel for the school district.

264 300 Staff Accounting

Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the school district.

264 400 Noninstructional Staff Training

Activities for the training of non-instructional personnel in all classifications, including administrators, counselors, custodians, bus drivers, etc. Training activities for instructional staff should be assigned to Function 221 300.

264 500 Health Services

Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care.

264 900 Other Staff Services

Staff services which cannot be classified under the preceding functions.

265 000 Statistics

This area includes manipulating, relating, and describing statistical information.

265 100 Direction of Statistics

265 200 Statistical Analysis

This area includes determining the nature and relationships of data elements to arrive at conclusions and recommendations; institutional management and program studies; and analysis of cost/effectiveness, space utilization, and teaching load.

265 300 Statistical Reporting

This area includes the assimilating and writing of statistical data into reports and the preparation of questionnaires and data collection forms for internal, as well as external, use.

265 900 Other Statistics

266 000 Data Processing

This area includes preparing data for storage, storing data, sorting data, and retrieving data in useful form by a district-operated data processing center. Purchased data processing services should be recorded under Object 360 and the function being served.

266 100 Direction of Data Processing

266 200 Systems Analysis

This area includes search for and evaluation of alternatives which are relevant to defined objectives based on judgment and, wherever possible, quantitative methods. Where applicable, these activities pertain to the development of data processing procedures or application to electronic data processing equipment.

266 300 Programming

This area includes the preparation of a logical sequence of operation to be performed either manually or electronically in solving problems or processing data and the preparation of coded instructions and data for such sequences.

266 400 Operations

This area includes scheduling, maintaining, and producing data and operating business machines and data processing machines.

266 900 Other Data Processing

269 000 Other Central Services

270 000 INSURANCE AND JUDGMENTS

This function includes premiums for driver education vehicles, student accident (WIAA type), liability, property, fidelity, other insurance premiums, unemployment compensation, and judgments. Also, the cost of insurance consultants, development of the bid specifications, printing of bid specifications, and other costs directly related to the district's insurance program should be recorded here. Employee benefits insurance must be classified to the function corresponding to the employee's salary and duties.

Judgments by courts or by state or federal agencies against the district and out-of-court settlements which, if fully adjudicated, could have resulted in a judgment against the district and which are not covered by insurance, but are of a type that could have been covered by insurance. Judgments resulting from failure to pay bills or debt service are recorded under the appropriate function as though the bills or debt service had been paid when due. Legal expenses for defending against judgments are recorded under Function 231 500.

NOTE: Pupil Transportation Insurance must be recorded in Function 256 000. Refunds of taxes must be recorded in Function 490 000.

280 000 DEBT SERVICES

This area includes payments of principal and interest on district indebtedness, plus processing costs. Categories of debt services are listed under objects.

281 000 Long-Term Capital Debt

This function is used in the Debt Service Fund (Fund 30) for the annual payment of interest and principal on long-term debt incurred for buildings and other capital acquisitions or refinanced capital debt. (Proceeds from Long-Term Capital Debt are recorded in the Source 870 series in Fund 40.)

282 000 Refinancing

Incurring a new long-term debt for the purpose of paying off an existing long-term debt is called refinancing. This function is used to record final payment of the old debt plus related costs if also financed. (Proceeds from the new indebtedness are recorded in the Source 870 in Fund 30.)

283 000 Operational Debt

This function is used for three purposes:

1) Payment of interest on temporary notes in Fund 10.

2) Payment of interest and principal on long-term loans for operational purposes. Payments are made from Fund 30. (Proceeds from long-term debt for operational purposes are recorded under the Source 870 series in Fund 10.)

3) Payment of interest and principal on capital leases. Such payments are recorded in the fund where the lease purchase value of the capital object was recorded except when Fund 40 was used; in that case, payments are made from Fund 30.

290 000 OTHER SUPPORT SERVICES

291 000 Early Retirement Benefits

Benefits paid to or on behalf of former employees of the district. Use with Object 299.

292 000 CESA General Administration

All general administration charges assessed school districts by CESAs either by means of a direct, separate billing for CESA general administration or by means of a surcharge added to CESA contracts for CESA general administration are recorded in this function. Administration costs for specific programs should be charged to that specific program area.

299 000 Miscellaneous

This includes payments to CESA for building or remodeling of CESA buildings.

300 000 COMMUNITY SERVICES

This area embraces activities which are not directly related to the provision of education for public elementary and secondary pupils in a district, such as community recreation programs, civic activities, public libraries, welfare, and health.

Since Fund 80, Community Services, serves to distinguish community service activities from the rest of a district's operations, it is possible to use Functions 100 000, 200 000, 400 000, and 500 000 (as well as 300 000) to describe certain community services. For example, an adult-education ceramics class would be classified as Function 121 222 under Fund 80. Transportation of a local drum-and-bugle corps to a state meet would be classified as Function 256 290 under Fund 80.

Only activities which do not fit elsewhere in the classification system need to be described under this function. Each district may subdivide Function 300 000 as it deems appropriate.

310 000 ADULT EDUCATION

320 000 DAY CARE

330 000 PRE-SCHOOL

340 000 RECREATION

This function includes such activities as organizing and supervising playgrounds, swimming pools, and team sports for the community.

390 000 OTHER COMMUNITY SERVICES

400 000 NON-PROGRAM TRANSACTIONS

Nonprogram charges are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund.

410 000 INTERFUND OPERATING TRANSFERS

An operating transfer is a permanent transfer of money from one fund to another to pay obligations of the receiving fund.

420 000 TRUST FUND AWARD/SCHOLARSHIP

Payments to individuals as awards or scholarships (Expendable Trust Fund Only).

430 000 GENERAL TUITION PAYMENTS

Payments for general tuition according to Sec. 121.78, Wis. Stats.

490 000 OTHER NON-PROGRAM TRANSACTIONS

This function is used to record payments made for transit of aids by a fiscal agent district (Object 383 or Objects 810 or 824 etc., within the COOP fiscal agent district), for reorganization settlements (Object 950), for adjustments (Object 960) and for refunds of prior year revenues (Object 970). This function will also be used to record payments made for transit of aid (Object 383) to school districts for the purpose of offsetting tuition payments made by those districts.

500 000 DISTRICT-WIDE

This function is to be used with a source code only.

PROGRAM/PROJECT DIMENSION

The program/project dimension is designed to define and account for activities or groups of activities for which specific cost accounting is required or desired.

(1) Program/project numbers 001 through 099 are reserved for use by DPI to differentiate aid appropriations. These program/project numbers are not to be used by school districts in their accounting system.

(2) Program/project numbers 141 through 599 are reserved and assigned by DPI for certain activities or groups of activities that receive their support from other governmental or nongovernmental agencies which require or may require school districts to provide specific cost accounting information.

(3) Program/project numbers 600 through 999 are available for utilization and assignment by local school districts to define and account for activities or group of activities for which they desire specific cost accounting information.

141 ECIA-1 Basic Grant (Education Consolidation and Improvement Act)
142 ECIA-1 Migrant
143 ECIA-1 Neglected and Delinquent
144 ECIA-1 Handicapped
145 ECIA-1 Migrant Coordination Program (CESA)
150 ECIA-2 Districts may use numbers 151 through 190 to identify specific ECIA-2 programs.
250 LSCA Library Aid (LEA)
260 ESAA (Emergency School Assistance Act)
270 EESA (Math/Science)
281 Job Training Partnership Act (JTPA), 6% Incentive Grant
282 JTPA, 8% Coordination and Education Grant
283 State Youth Initiative Program, JTPA
290 IESSAA (Indian Elementary/Secondary School Assistance Act)
310 Johnson-O'Malley Act
320 Children At Risk Program
329 Drug Free Schools and Communities Act 1986
330 Special Project Act
331 Preschool to Grade 5 Program
332 Removal of Archetectural Barriers to the Handicapped
333 Family Life Grant/YOTF
340 PL 94-142 (Education of All Handicapped Children Act)
341 EHA, PL 94-142 Flow Through
342 EHA, PL 94-142 Discretionary
343 EHA, PL 94-142 Incentive
347 PL 99-457 Preschool Entitlement
348 PL 99-457 Preschool Discretionary
360 EHA Title 6-C Education Deaf/Blind
395 Alcohol & Drug Abuse Assistance (Chap. 331, Wis. Stats.)
396 Comprehensive Alcohol/Driver and Traffic Safety Program
400 Carl Perkins (Vocational Education Act) Funded. District may choose specific code numbers in the 400 series not currently assigned for separately funded programs/projects.
402 Carl Perkins (Vocational Education Act) Funded - Consumers and Homemakers Education

410	Education for Employment
520	Bilingual/Bicultural
530	Transition Program for Refugee Children
536	Emergency Immigrant Education Assistance
540	Food Service
545	Donated Foods
600-999	May be Assigned by Local School District.

Fiscal Year

Fiscal year denotes a 12-month period of time to which the annual budget applies and at the end of which a school district determines its financial position and the results of its operation. The last digit of the applicable year determines the code.

6	1985-86
7	1986-87
8	1987-88
9	1988-89
0	1989-90
1	1990-91
2	1991-92
3	1992-93
4	1993-94
5	1994-95
6	1995-96
7	1996-97
8	1997-89
9	1998-99

BALANCE SHEET ACCOUNTS

Wisconsin school districts are required to use Generally Accepted Accounting Principles (GAAP). Revenues and expenditures of all funds, except nonexpendable trust funds, are recognized utilizing the modified accrual basis of accounting. Revenues and expenditures of nonexpendable trust funds are recognized utilizing the accrual basis of accounting. Each fund requires use of balance sheet accounts to fully disclose the district's financial condition.

Balance sheet accounting is based on the principle that Assets minus Liabilities equals Fund Equity. This principle is true for each fund and the subfunds within the funds.

The balance sheet series of accounts is composed of three main groups:

ASSETS	**700 000 series**
LIABILITIES	**800 000 series**
EQUITY	**900 000 series**

The six-digit balance sheet account codes should not be confused with the six-digit function codes used with revenue and expenditure accounts; the two codes are not directly related. The balance sheet codes are associated only with a FUND code or an ACCOUNT GROUP code in order to be complete.

700 000 ASSETS

Assets are items of value owned by a district.

710 000 CURRENT ASSETS

Current assets include cash and other assets which are readily available to finance current operations and liabilities.

711 000 Cash

Cash includes demand deposits (checking accounts); currency, checks, money orders, and bank drafts on hand; and deposits with fiscal agents.

711 100 Cash on Deposit

Bank deposits from which check withdrawals may be made as desired.

711 200 Cash on Hand

Cash in the physical possession of the district which is set aside for payment of small obligations or for providing change.

711 210 Petty Cash

Petty cash is a sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive or time-consuming. Petty cash is usually depleted periodically and should be replenished by a check written according to established district policies. Expenditures from petty cash are recorded under the appropriate function and object categories at the time the petty cash fund is replenished.

711 220 Cash Change Funds

Cash change funds are small sums of money set aside for the purpose of providing change. These funds should remain constant at all times.

711 300 Cash with Fiscal Agent

Money deposited by agreement with a financial institution or other authority which serves as an agent to manage district funds for specific purposes.

712 000 Investments

The amount of money invested to earn income. Investments are recorded at cost.

712 100 Certificates of Deposit

Certificates of deposit are for fixed dollar amounts and generally remain on deposit for specified lengths of time.

712 200 Savings Accounts/State Investment Pool

Interest earning accounts which permit growth through additional deposits. Withdrawal activity may be restricted by rules and regulations of the depository.

712 300 Government Securities

Securities issued by various branches of government or agencies.

712 320 Local Government Securities

Bonds, notes, mortgages, etc. issued by local forms of government such as cities, counties, sewerage districts, etc.

712 360 State Government Securities

Securities issued by the State of Wisconsin or its agencies.

712 370 Federal Government Securities

Obligations of the U.S. Treasury which are backed by the full faith and credit of the federal government.

712 390 Other Government Securities

712 400 Repurchase Agreement

A short-term investment in a security which a bank agrees to repurchase on a specified date for a specified amount.

713 000 Receivables

Amounts which the district has not received, but which the district is entitled to receive as of the date of the balance sheet.

713 100 Taxes Receivable

The uncollected portion of property taxes which the district has levied.

713 200 Accounts Receivable

Amounts owed to the district by persons, firms, or corporations (but not other funds or governmental units) for goods and services furnished by the district.

713 300 Interest Receivable

The amount of interest earned, but not received.

714 000 Due from Other Funds

Amounts loaned to other funds or due from other funds which are subject to current settlement.

714 100 Due from General Fund

714 200 Due from Special Revenue Funds

714 220 Due from Special Projects Fund

714 250 Due from Food Service Fund

714 280 Due from Community Service Fund

714 290 Due from Package and Cooperative Fund

714 300 Due from Debt Service Fund

714 400 Due from Capital Projects Fund

714 600 Due from Agency Fund

714 710 Due from Expendable Trust Fund

714 740 Due from Expendable Insurance Trust Fund

714 750 Due from Non-Expendable Trust Fund

715 000 Due from Other Governments

Amounts owed to the district by other governmental units. These include grants, aid, shared taxes, loans, and charges for services rendered by the district.

715 100 Due from Local Governments

715 200 Due from Districts Within Wisconsin

715 300 Due from Districts Outside Wisconsin

715 400 Due from Intermediate Governments

715 410 Due from County

715 420 Due from CESA

715 490 Due from Other Intermediate Governments

715 500 Due from State Government

715 600 Due from Federal Government

716 000 Inventory

The cost of noncapital objects which are stored for future use.

716 001 Inventory Receipts and Issues (WESSAS/CS Only)

This account records the difference between items received into and issued from the central warehouse; i.e., the current inventory value.

716 002 Inventory Clearing (WESSAS/CS Only)

This account records the difference between items received from vendors and amounts paid to vendors and also maintains a record of amounts encumbered on purchase orders.

716 003 Inventory Adjustments (WESSAS/CS Only)

This account is used to record changes due to discrepancies between the system counts and the physical counts of items in the warehouse.

716 100 Inventory (Non-WESSAS/CS)

This account records the difference between items received into and issued from the central warehouse; i.e., the current inventory value.

716 400 Assets Held for Resale

This account is used to record the cost of items held by the district for resale rather than for use; e.g., cost of a building constructed in vocational class for sale.

717 000 Prepaid Expenses

Prepayment of expenditures not yet recognized; e.g., supplies and materials which will be used and recorded as expenditures in the future.

719 000 Other Current Assets

740 000 NONCURRENT ASSETS

These accounts, which are seldom used, are provided to record loans of over one year duration between funds in the same school district and for other noncurrent assets.

741 000 Advance to Other Funds

741 100 Advance to General Fund

741 200 Advance to Special Revenue Funds

741 220 Advance to Special Projects Fund

741 250 Advance to Food Service Fund

741 280 Advance to Community Service Fund

741 290 Advance to Package and Cooperative Fund

741 300 Advance to Debt Service Fund

741 400 Advance to Capital Projects Fund

741 600 Advance to Agency Fund

741 710 Advance to Expendable Trust Fund

741 740 Advance to Expendable Insurance Trust Fund

741 750 Advance to Non-Expendable Trust Fund

749 000 Other Noncurrent Assets

750 000 FIXED ASSETS (To be used only in the general fixed assets account group 07)

Those assets of a fixed, permanent, or stable nature, which the school district intends to hold or continue in use over a long period of time, are recorded using original cost or best available estimate of original cost if records are not available. Donated assets are recorded at fair market value. All fixed assets are recorded in the general fixed assets account group.

751 000 Sites (including improvements other than buildings)

This asset account reflects the acquisition costs of land. If the land is acquired by gift, this account reflects its appraised value at the time of acquisition. Site remodeling and site-component replacement will add to the value of the land.

753 000 Buildings

This asset account reflects the acquisition costs of permanent structures used to house persons and property owned by the school district. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition. Building remodeling and building-component replacement will add to the value of buildings.

754 000 Equipment (including vehicles)

This asset account reflects the acquisition cost of equipment and vehicles.

759 000 Construction Work in Progress

The cost of construction work undertaken, but not yet completed, is recorded here. When construction work is completed, the cost of the project is removed from this account and recorded in the proper fixed asset accounts.

760 000 OTHER DEBITS (To be used only in the general long-term obligation account group 08)

These accounts are part of the general long-term obligations account group. The total of these account balances must equal the long-term obligations of the district.

761 000 Amount Available

An account in the general long-term obligation account group which designates the amount available in a debt service or other fund for the retirement of general obligation long-term debt.

762 000 Amount to be Provided for Long-Term Obligations

An account in the general long-term debt group of accounts which represents the amount to be provided from taxes or other sources to retire outstanding general obligation long-term debt.

800 000 LIABILITIES

Liabilities are obligations owed by a district.

805 000 ENCUMBERED RESERVE CLEARING ACCOUNT PRIOR YEAR

(WESSAS/CS ONLY)

WESSAS/CS is designed at year-end closing to automatically clear all current year encumbrances for annually budgeted funds to the encumbered reserve clearing account prior year, 805 000, and the corresponding fund balance (equity) accounts are reduced by the same amount.

810 000 CURRENT LIABILITIES

Obligations the school district expects to pay within a year.

811 000 Payables

Amounts which the school district has not paid as of the date of the balance sheet, but which the district is required and expects to pay at some future date.

811 100 Temporary Notes Payable

This account is credited with the face value of all notes payable within one year from the date of issue and debited when the notes are repaid.

811 200 Accounts Payable

Liabilities on open account owing to private persons, firms, or corporations (but not to other funds or governmental units) for goods and services received by the district.

Accounts payable must be recorded at the close of the year to report expenditures/expenses in the year they are incurred. For interim reporting purposes, accounts payable should be recorded monthly.

The balance in this account should be supported by a detailed accounts payable ledger or by a list of vouchers.

811 300 Judgments Payable

Amounts due to be paid by a school district as the result of court decisions.

811 400 Contracts Payable

Amounts due on construction contracts for services rendered. Amounts due on salary contracts are recorded in account 811 800.

811 500 Matured Long-Term Debt Payable

This account is used to record debt service fund liability for long-term debt on maturity dates.

811 510 Matured Long-Term Debt Payable - Principal

Principal on long-term debt which has matured, but which has not been paid.

811 520 Matured Long-Term Debt Payable - Interest

Interest on long-term debt which has matured, but which has not been paid.

811 600 Withholdings and Related District Fringes Payable

Payroll deductions from employees' salaries and wages and related district fringes are credited to the applicable accounts in this series when payrolls are recorded. The accounts will be debited when the amounts withheld are disbursed to the agencies or parties for whom deductions were authorized. Detail records must be maintained at all times to indicate the composition of account balances in a manner satisfactory to the recipient agencies.

811 610 Employee Payroll Taxes Payable

- 811 611 FICA
  Federal Insurance Contributions Act (Social Security)
- 811 612 Federal Income Tax
- 811 613 State Income Tax

811 620 Retirement Deductions Payable

- 811 621 State Teachers Retirement Fund
- 811 622 Wisconsin Retirement Fund
- 811 629 Other Retirement Deductions

811 630 Insurance Deductions Payable

- 811 631 Health Insurance
- 811 632 Dental Insurance
- 811 633 Catastrophic Insurance
- 811 634 Life Insurance
- 811 635 Disability Insurance
- 811 639 Other Insurance Deductions

811 640 Charitable Contributions Payable

811 650 Union Dues Deductions Payable

811 660 Employees' Savings Deductions Payable

- 811 661 Savings Bonds
- 811 662 Credit Union
- 811 669 Other Savings Deductions

811 670 Tax-Sheltered Annuity Deductions Payable

811 680 Garnishment Deductions Payable

811 690 Other Deductions Payable

811 700 Accrued Interest Payable

Interest accrued at the end of a period, but which is not payable until a later date.

811 800 Accrued Payroll Payable

Wages earned by employees as of the balance sheet date, but which have not been paid.

811 900 Unused Vested Employee Benefits

The vested amounts of unused vacation, sick leave, and other credits claimed by employees and due at reporting date.

811 910 Unused Vacation Credits

811 920 Unused Sick Leave Credits

811 990 Other Unused Vested Employee Benefits

812 000 Due to Other Funds

Amounts which are owed to other funds. The recognition of an interfund payable in one fund requires the recognition of an interfund receivable in another. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.

812 100 Due to General Fund

812 200 Due to Special Revenue Fund

812 220 Due to Special Projects Fund

812 250 Due to Food Service Fund

812 280 Due to Community Services Fund

812 290 Due to Package and Cooperative Fund

812 300 Due to Debt Service Fund

812 400 Due to Capital Projects Fund

812 600 Due to Agency Fund

812 710 Due to Expendable Trust Fund

812 740 Due to Expendable Insurance Trust Fund

812 750 Due to Non-Expendable Trust Fund

813 000 Due to Other Governments

Amounts owed to other units of government.

813 100 Due to Local Governments

813 200 Due to Districts Within Wisconsin

813 300 Due to Districts Outside Wisconsin

813 400 Due to Intermediate Governments

813 410 Due to County

813 420 Due to CESA

813 490 Due to Other Intermediate Governments

813 500 Due to State Government

813 600 Due to Federal Government

814 000 Due to Student Organizations

This account is used in Fund 60 to designate amounts owed to various student organizations.

815 000 Deposits Payable

Money deposited with the school district as a prerequisite to receiving goods or services from the district.

This may include the deposit of money for the use of district-owned objects which will be refunded to the user upon the return of the object. Examples include book deposits, locker deposits, etc. This account should be "cleared" prior to the end of the fiscal year.

Deposits not refunded due to the failure of the user of the object to return the object in a suitable condition become a "fine." Student fines are properly recorded to source 297.

816 000 Deferred Revenues

Amounts not recognized as revenues, but which are recorded in asset accounts.

816 100 Property Taxes

Property tax amounts included in taxes receivable which will not be collected through August settlements.

816 200 State Aids

Amounts advanced by the state for state projects which have not been earned; i.e., not recognized as expenditures.

816 300 Federal Aids

Amounts advanced by the state or federal government for federal projects which have not been earned; i.e., recognized as expenditures.

816 900 Other Deferred Revenues

819 000 Other Current Liabilities

840 000 NONCURRENT LIABILITIES

841 000 Advances from Other Funds

Amounts of interfund loans and advances which are subject to repayment, but not subject to current settlement.

The recognition of an interfund payable in one fund requires the recognition of an interfund receivable in another. This relationship requires that the aggregate amount of advances from other funds be equal at all times to the aggregate amount of advances to other funds.

841 100 Advance from General Fund

841 200 Advance from Special Revenue Fund

841 220 Advance from Special Projects Fund

841 250 Advance from Food Service Fund

841 280 Advance from Community Service Fund

841 290 Advance from Package and Cooperative Fund

841 300 Advance from Debt Service Fund

841 400 Advance from Capital Projects Fund

841 600 Advance from Agency Fund

841 710 Advance from Expendable Trust Fund

841 740 Advance from Expendable Insurance Trust Fund

841 750 Advance from Non-Expendable Trust Fund

842 000 Long-Term Debt (To be used with general long-term obligation account group 08)

842 100 Long-Term Notes Payable

842 200 State Trust Fund Loans Payable

842 300 Long-Term Bonds Payable

842 400 School Building Corporation Debt Payable

842 500 Land Contracts Payable

842 600 Capital Leases Payable

849 000 Other Long-Term Liabilities (To be used with general long-term obligation account group 08)

This includes unused vested employee benefits which are unclaimed and/or not payable at reporting date.

900 000 FUND EQUITY

Fund equity is the amount by which the assets of a fund exceed the liabilities of the fund. In governmental and fiduciary fund types, equity is called FUND BALANCE. The General Fixed Asset Account Group Equity is designated as Investment in General Fixed Assets. There is no fund equity in Agency Funds or in the General Long-Term Obligations Account Group.

910 000 INVESTMENT IN FIXED ASSETS (To be used only in general fixed asset account group 07)

These accounts represent the district's equity in general fixed assets by financing source. School districts which record depreciation for general fixed assets will be required to adjust these accounts for the amount of annual depreciation.

911 000 Long-Term Debt

912 000 Annual Tax Levy

913 000 Federal Grants

914 000 State Grants

915 000 Fund Balance

916 000 Donations

919 000 Unclassified

930 000 FUND BALANCE

931 000 Fund Balance - Reserved

931 100 Reserved for Encumbrances

This account represents the segregation of a portion of a fund balance to provide for unliquidated encumbrances.

931 200 Reserved for Inventories

This account represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are invested in inventories and are, therefore, not available for appropriation.

931 300 Reserved for Advances to Other Funds

This account represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve have been advanced (on a long-term basis) to other funds and are, therefore, not available for appropriation.

931 400 Reserved for Self-Insurance

This account represents the segregation of a portion of a fund balance that is restricted for self-insurance purposes.

931 500 Reserved for Scholarships (Funds 71 or 75)

This account represents the segregation of gifts and bequests in which the principal is to remain intact or is to be used over a period of years.

931 600 Reserved for Capital Assets Held for Resale

This account represents the segregation of a portion of a fund balance to indicate that fixed assets held for resale are not available for appropriations.

931 700 Reserved for Debt Retirement (Fund 30)

This account represents that portion of a fund balance to be used for debt retirement.

931 800 Reserved for Subsequent Year's Budget

This account represents a portion of fund balance which, through school board action, will be applied to the subsequent year's budget.

931 900 Other Reserved Fund Balance

932 000 Fund Balance - Unreserved - Designated

932 100 Designated for Working Cash Balance

This account represents a portion of an unreserved fund balance established to meet cash flow needs.

932 900 Designated for Other Purposes

933 000 Fund Balance - Unreserved - Undesignated

This account represents the portion of unreserved fund balance which is surplus and thus available to finance expenditures.

990 000 FUND BALANCE - RESIDUAL EQUITY TRANSFERS

991 000 Debit (Transfers Out)

Transfer out of the residual (remaining) balance of a discontinued fund to the general fund or the debt service fund.

992 000 Credit (Transfers In)

Transfer in of the residual (remaining) balance of a discontinued fund to the general fund or the debt service fund.

LOCAL DIMENSIONS

Local Dimensions specify information about characteristics of financial transactions which are not included in any of the common dimensions provided in the accounting system. These are strictly local option dimensions, and any level of detail may be used.

If the district wishes to record and accumulate data on some topic or concept which is described by another dimension, it should use that other dimension extended, if necessary, to do so. If, for example, the district deemed it desirable to identify rooms within school buildings, it could logically do so by extending the location dimension.

GRADE SEQUENCE

This local dimension provides a method for indicating grades in instructional areas. Non-instructional areas should be coded as "not applicable."

01	Grade 1
02	Grade 2
03	Grade 3
04	Grade 4
05	Grade 5
06	Grade 6
07	Grade 7
08	Grade 8
09	Grade 9
10	Grade 10
11	Grade 11
12	Grade 12
13	Pre-Kindergarten
14	Kindergarten
15	Primary (1, 2, & 3)
16	Intermediate (4, 5, & 6)
17	Upper Elementary (7 & 8)
18	Elementary (All)
19	Middle School
20	Junior High School
21	Senior High School
22	Ungraded
99	Not Applicable

INSTRUCTIONAL METHOD SEQUENCE

Districts may wish to record financial information related to instructional method.

1	Lecture
2	Discussion
3	Laboratory
4	Programmed Learning
5	Audiovisual Instruction
6	Other Methods of Teaching
9	Not Applicable

JOB CLASSIFICATION SEQUENCE

This sequence groups the kinds of work performed by district employees into job assignments describing the major activities of each position. The job categories are based upon those defined and used by the Equal Employment Opportunity Commission, the Bureau of the Census, and the U.S. Department of Labor.

The assignments identify the employee by duties rather than by job title, since job titles for the same position may differ.

100 OFFICIAL/ADMINISTRATIVE

This group of jobs comprises the various skill levels required to perform management activities, such as developing broad policies for the district and executing these policies through direction of staff members at all levels of the district. Those activities performed directly for policymakers are also included here.

101 Administrative Assistant

This job involves activities assisting an executive officer in performing assigned activities in the district.

102 Administrative Intern

This job involves activities which are a part of an internship plan during which the staff member is supervised periodically and his or her performance is evaluated while performing some other activity under Job 100.

103 Assistant/Deputy/Associate Superintendent

This job involves high-level, systemwide, executive management functions in the district, other than top-level district administration. A business manager, regardless of position title, should be recorded under Job 110.

104 Assistant Principal

This job involves high-level executive management functions in an individual school or group of schools in the district, other than top-level school administration.

105 Board of Education Member

This job involves activities as an elected voting member of a legally constituted school board.

106 Foreperson

This job, considered to be a function of management, involves supervision of the day-to-day operations of a group of skilled or semiskilled workers (e.g., warehouse or garage workers).

107 Ombudsperson

This job involves receiving and investigating complaints made by individuals against alleged abuses or capricious acts of district officials. The ombudsperson usually works for the board of education in a quasi-official status. Complaints about non-administrative personnel may be handled either by the ombudsperson or by administrative personnel.

108 Principal

This job involves the top-level executive management functions in an individual school or group of schools in the district.

109 Superintendent/District Administrator

This job involves the top-level, systemwide, executive management functions in the district.

110 Supervisor/Manager/Director

This job involves directing staff members for a function, a program, or a supporting service and planning, managing, and coordinating such activities. Examples of this job include heads of academic departments, business managers, supervisors of purchasing, and directors of psychological services.

200 PROFESSIONAL (EDUCATIONAL)

This group of jobs comprises those requiring a high degree of knowledge and skills based on at least a baccalaureate degree (or its equivalent through special study and/or experience) and skills in the field of education or educational psychology.

201 Curriculum Specialist

This job involves expertise in a specialized field in order to provide information and guidance to staff members to improve the curriculum of the district.

202 Counselor

This job involves activities of assisting pupils and helping parents and teachers to assist pupils in making personal plans and decisions in relation to education, career, or personal development.

203 Librarian/Media Specialist

This job involves developing plans for and utilizing teaching and learning resources, including equipment, content material, and services.

204 Remedial Specialist

This job involves activities concerned with correcting or improving educational deficiencies which are not due to impairment of mental or physical ability.

205 Teacher

This job involves face-to-face instruction of pupils by a person licensed as a teacher by the Department of Public Instruction.

206 Teacher Intern

This job involves face-to-face instruction of pupils by a person who has not fulfilled all the requirements for long-term professional certification in the teaching field. This job includes those with a professional level of competence in a field other than education who are allowed to teach while obtaining the necessary knowledge and skills in education and/or educational psychology. This job is to be distinguished from a student teacher, Job 410.

300 PROFESSIONAL (OTHER)

This group of jobs comprises those requiring a high degree of knowledge and skills based on at least a baccalaureate degree (or its equivalent through special study and/or experience) and skills in a field other than education.

301 Accountant

This job involves designing and maintaining financial, staff, pupil, program, or property records; summarizing, analyzing, or verifying such records; or controlling and certifying receipts and expenditures.

302 Analyst

This job involves examining, evaluating, and making recommendations in such areas as cost, systems, curriculum, or other educational sectors and includes systems analysts, budget analysts, statistical analysts, and psychological analysts. It does not include evaluators (310), planners (317), researchers (323), statisticians (325), or computer operators (402) or programmers (407).

303 Architect

This job involves activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications by a person licensed as an architect. The architectural license is the primary means of distinguishing architects from engineers (309).

304 Audiologist

This job involves services such as diagnostic evaluation, habilitative services, and research related to hearing.

305 Auditor

This job involves examining, verifying, and reporting on the accounting records of the district.

306 Dentist

This job involves diagnosing and treating diseases, injuries, and malformations of the teeth and gums by a person licensed as a dentist.

307 Dietitian/Nutritionist

This job involves planning and directing food-service programs, including determining the nutritional value of food for meals.

308 Editor

This job involves selecting, writing, organizing, and reviewing materials for publication. See also Job 320.

309 Engineer

This job involves activities such as designing and preparing plans and specifications for sites, building structures, and service systems and supervising their development, construction, operation, maintenance, and improvement. An engineer with an architectural license should be listed under Job 303.

310 Evaluator

This job involves determining the value or effect of plans, programs, and activities by appraisal of data in light of specified goals and objectives. See also see Job 302.

311 Lawyer

This job involves such activities as conducting lawsuits; drawing up legal documents; and advising the district on legal rights, requirements, and precedents, by a person qualified to practice law in Wisconsin.

312 Negotiator

This job involves such activities as resolving labor/management problems and helping to settle disputes and effect compromises. It includes representatives of either management or labor (e.g., shop stewards).

313 Opthalmologist

This job involves providing specialized services in the care of the eye and its related structures by a person licensed as a physician and certified as an opthalmologist.

314 Optometrist

This job involves treatment of optical and muscle defects of the eye without the use of drugs or surgery by a person licensed as an optometrist.

315 Personnel Specialist

This job involves activities concerned with staff recruitment, selection, assignment, promotion, and training; maintaining staff records; and working with administrators in developing and administering pension and insurance plans.

316 Physician

This job involves diagnosis and treatment of diseases and disorders of the human body by a person licensed as a medical doctor.

317 Planner

This job involves selecting or identifying the goals, priorities, and objectives for the district and formulating the courses of action to fulfill these objectives. See also Job 302.

318 Psychiatrist

This job involves study, diagnosis, and treatment of diseases and disorders of the mind by a person licensed as a physician and certified as a psychiatrist.

319 Psychologist

This job involves evaluation and analysis of pupils' behavior by measuring and interpreting their intellectual, emotional, and social development and diagnosing their educational and personal disabilities, by a person licensed as a psychologist.

320 Public/Community Relations Specialist

This job involves fostering good relations between the district and the public or community as a whole, by planning and conducting programs to disseminate information through such media as newspapers, radio and television, public forums, and civic activities and by reviewing material for preparation of district publications. However, editing alone is listed under Job 308.

321 Registered Nurse

This job involves activities requiring substantial specialized judgment and skill in observation, care, and counsel of ill and injured persons and in illness prevention by a person licensed as a registered nurse. A practical nurse should be listed under Job 406.

322 Registrar

This job involves coordination, direction, and recording of pupil enrollment and course selection/assignment and other registration activities, including compilation and analysis of registration data for adminstrative use.

323 Researcher

This job involves sytematic studies and investigations in some field of knowledge and use of the products of research and judgment to improve educational programs. See also Job 302.

324 Social Worker

This job involves the prevention or solution of those personal, social, and emotional problems of individuals which involve such relationships as those to the family, school, and community.

325 Statistician

This job involves planning surveys; collecting, summarizing, and interpreting numerical data; and applying statistical theory and methods. See also Job 302.

326 Therapist

This job involves occupational or physical methods of treatment and rehabilitation for physical or mental disabilities other than use of drugs or surgery.

400 TECHNICAL

This group of jobs comprises those requiring a combination of basic scientific knowledge and manual skills through approximately two years of post-high-school education, such as is offered in vocational and technical institutes or through equivalent special study, and/or on-the-job training.

401 Audiometrist

This job involves administering audiometric (hearing acuity) screening tests under the supervision of an audiologist or physician.

402 Computer Operator

This job involves operating and controlling central processing units and related peripheral equipment. See also Job 302.

403 Dental Hygienist

This job involves dental prophylactic treatments and instruction in the care of teeth and mouth by a person licensed as a dental hygienist.

404 Graphic Artist

This job involves planning and arranging art layouts to illustrate programs or processes for publication, demonstrations, or effective communication.

405 Inspector

This job involves appraising the condition of equipment and buildings as they relate to safety and health and the condition of new construction as it relates to specifications and codes.

406 Practical Nurse

This job involves auxiliary medical services, such as taking and recording temperature, pulse, and respiration rates and giving medication under the supervision of a physician or a registered nurse. A registered nurse should be listed under Job 321.

407 Programmer

This job involves preparation of logical coded sequences or operations to be performed by a computer in solving problems or processing data. See also Job 302.

408 Psychometrist

This job involves measuring the intellectual, social, and emotional development of pupils through the administration and interpretation of psychological tests. These activities are usually carried out under the direction or supervision of a psychologist or related professional.

409 Purchasing Agent

This job involves buying physical objects used in the operation of the district.

410 Student Teacher

This job involves face-to-face instruction of pupils by a person learning teaching techniques under the supervision of certified teachers as part of a formalized higher education program of teacher preparation. This job is to be distinguished from a teacher intern (206) and a teaching aide (505).

500 OFFICE/CLERICAL

This group of jobs comprises those which entail preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions, regardless of the level of skills required.

501 Bookkeeper

This job involves keeping a systematic record of accounts or transactions and preparing financial statements.

502 Clerk

This job involves preparing, transferring, transcribing, systematizing, or filing written communications and records and includes the positions of clerk, clerk-typist, stenographer, file clerk, and secretary.

503 Messenger

This job involves delivering messages, documents, packages, and other items to offices or departments within or outside the district.

504 Records Manager

This job involves establishing and maintaining an adequate and efficient system for controlling the records of the district.

505 Teaching Aide

This job involves assisting a teacher with routine activities associated with teaching, such as monitoring, conducting rote exercises, operating equipment, and clerking. This job is to be distinguished from a teacher intern (206) and a student teacher (410).

600 CRAFTS AND TRADES

This group of jobs comprises those requiring a relatively high skill level (usually through an extensive period of training), as well as considerable judgment and a thorough and comprehensive knowledge of the processes involved in the work, which is primarily manual in nature. Unlike other job groupings, this one involves proficiency levels of breakdown below the major heading; i.e., apprentice, practitioner, or master.

610 Carpenter

This job involves constructing, erecting, installing, and repairing wooden structures and fixtures.

611 Apprentice

612 Practitioner

613 Master

620 Electrician

This job involves planning, layout, and installing and repairing wire, electrical fixtures, apparatus, and control equipment.

621 Apprentice

622 Practitioner

623 Master

630 Glazier

This job involves fitting windows, doors, or mirrors with glass sheets or panes of glass.

640 Maintenance Worker

This job involves repair and upkeep of buildings, machinery, and electrical and mechanical equipment, as distinguished from cleaning such items, which is listed under Job 702.

650 Mason

This job involves working with stone, brick, concrete, artificial stone, and the like in constructing, erecting, and repairing structures and fixtures.

651 Apprentice

652 Practitioner

653 Master

660 Mechanic

This job involves inspecting, repairing, and maintaining functional parts of mechanical equipment and machinery.

670 Painter

This job involves painting, varnishing, and staining the interior and exterior of buildings and fixtures.

680 Plasterer

This job involves applying and repairing plaster in the interior and on the exterior of buildings.

690 Plumber

This job involves assembling, installing, and repairing pipes, fittings, and fixtures of heating, water, and drainage systems.

691 Apprentice

692 Practitioner

693 Master

700 SERVICE

This group of jobs, both manual and non-manual in nature, relates to both protective and nonprotective supporting services and requires varying levels of education and training.

701 Attendance Officer

This job involves enforcement of compulsory attendance laws.

702 Custodian

This job involves housekeeping, servicing, and security services and includes such activities as cleaning; operating heating, ventilating, and air-conditioning systems; guarding and caring for school property; and servicing building equipment.

703 Dispatcher

This job involves assigning vehicles and drivers to perform specific services and recording such information concerning vehicle movement as the district may require.

704 Elevator Operator

This job involves transporting passengers and freight between the floors of a building via elevator.

705 Food Service Worker

This job involves preparing and serving food and includes cooks, servers, and dishwashers. It does not include dietitians or nutritionists, who should be listed under Job 307.

706 Groundskeeper

This job involves maintaining district site, but does not include the operation of machinery requiring semiskilled training or experience.

707 Guard/Watchperson

This job involves maintaining the safety and security of district property, facilities, and personnel.

708 Monitor

This job involves helping to keep order on buses and playgrounds, near schools, and in rooms and corridors and taking attendance.

709 Stores Handler

This job includes receiving, storing, and dispensing physical objects.

710 Vehicle Operation

This job involves driving a vehicle, such as a bus, truck, or automobile, used in the service of the district.

900 NOT APPLICABLE

The job dimension will generally apply only where Objects 100, 200, or 300 are employed. In other cases, and generally in the case of receipts, the dimension is not applicable and should be coded as Job 900.

RACE SEQUENCE

The racial categories indicated here are those used for reporting pupil-count data to the state and federal governments.

1 American Indian or Alaskan Native

2 **Asian or Pacific Islander**

3 **Black (Not of Hispanic Origin)**

4 **Hispanic**

5 **White (Not of Hispanic Origin)**

9 **Not Applicable**

SEX SEQUENCE

The sex dimension may be used to distinguish between courses or activities targeted for different sexes.

1 **Female**

2 **Male**

3 **Co-Educational**

Use this category only when there are comparable items designated females and/or males; otherwise use Sex Sequence 9.

9 **Not Applicable**

SPECIALIZATION SEQUENCE

The specialization sequence should be used in conjunction with instructional functions which describe subject matter when those subject areas are specially modified to be taught solely to pupils with some special educational need. For example, an art studio course designed specifically for physically handicapped pupils would be coded as Function 121 200 Specialization 6. If pupils with special educational needs are assigned to courses which address that need directly, or when such pupils are mainstreamed in courses with other pupils, this dimension need not be used.

All pupils assigned to a specialized class should have been identified by professionally qualified personnel as having a specialized educational need for which that class is appropriate.

1 **Unspecialized**

Unspecialized classes are those which are not specially modified for teaching solely to pupils with some special educational need. This code also covers non-instructional function areas.

2 **Culturally/Socially Handicapped**

Activities for those pupils whose background is so different from that of most pupils that they need additional opportunities beyond those provided in the regular educational programs.

3 **Emotionally Disturbed**

Activities for those pupils who exhibit an emotional handicap of such a nature and severity as to require specialized services.

4 **Gifted and Talented**

Activities for those pupils identified as being mentally gifted or talented in areas such as general academic work, fine arts, or vocational and technical areas.

5 **Mentally Retarded**

Activities for those pupils identified as being mentally impaired.

6 **Physically/Sensory Handicapped**

Activities for those pupils identified as having one or more physical handicaps (e.g., blindness, deafness, speech impairment, and lameness).

7 **Learning Disability**

Activities for those pupils identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level of the overall abilities.

8 **Bilingual/Bicultural**

Activities for those pupils whose native language is other than English. Most of the subject content will be taught in the native language of the students to help them achieve in various subject areas during the time that they are improving English proficiency in specialized English classes.

9 **Other Specialization**

Activities for those pupils with specialized educational needs not provided for in the special areas listed above.

CHAPTER 4

CAPITAL AND NON-CAPITAL OBJECTS: CLASSIFICATION AND CONTROL

Wisconsin Statute 120.12 requires school boards to keep the school buildings, equipment and other property amply insured. The statute also requires an annual inventory of school district property. In order to meet these requirements the property of the district must be properly classified and procedures established to maintain records and controls.

Distinguishing Between Capital/Non-Capital Objects

The criteria for distinguishing between capital and noncapital objects are based on a combination of the most practical guidelines from various sources. Unless otherwise bound by federal, state, or local requirements, districts should use the criteria below in their supply/equipment classification decisions. In cases where the distinction is unclear, the district must apply reason and good judgment in making its decision.

Capital Objects

Sites and buildings are capital objects which are easily distinguishable. Equipment is another class of capital objects which includes items difficult to distinguish from non-capital items.

The equipment designation is used for any instrument, machine, apparatus, vehicle, object, or set of articles which meets all of the following criteria:

1. It retains its original shape, appearance, and/or character with use.
2. It maintains its identity if incorporated into a different or more complex unit or substance.
3. If the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
4. Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.
5. Its acquisition cost was enough to warrant capitalization of the object.

Capital objects are coded in the 500 series of WESSAS codes.

Non-Capital Objects

A noncapital object is an item which does not meet all five of the criteria for capital objects. If it meets the capital object criteria but is of relatively small value, the object may be considered noncapital. Most noncapital objects are considered to be supplies, instructional materials and books.

Noncapital objects are coded in the 400 series of WESSAS codes.

Distinguishing Between Built-in and Movable Equipment

Should a district find it useful to classify certain equipment in built-in or movable categories, and unless otherwise bound by federal, state, or local regulations, the following criteria should be used.

Built-in Equipment

An equipment item is built-in if:

1. It is an integral part of a building; that is, it is permanently fastened to the building, functions as part of the building, and causes appreciable damage to the building if it is removed; or
2. It is permanently attached to a site and functions as part of the site.

Built-in equipment may be incorporated into a building at the time that the building is erected or at a later date and is usually insured as part of the structure.

Movable Equipment

An equipment item is movable if:

1. It is transportable from one location to another without appreciable damage or change to the location from which it is removed or to the location where it is installed, and
2. It does not function as an integral part of the building or site and is not permanently fastened or attached to the building or site.

A piece of equipment that is simply bolted or screwed to the floor, such as a heavy lathe or desk, and that can be moved as a unit once these fasteners have been removed is movable equipment. The term movable means nonpermanent installation regardless of size or weight. Movable equipment is usually insured as contents of a building.

Expendable and Non-Expendable Capital Objects

School districts are required to report the acquisition value of equipment included in the General Fixed Assets Account Group (see Chapter 5). In order to identify the Fixed Assets included in Capital Objects, the following definitions are used.

Expendable Capital Objects

Capital objects which cost less than $300 per unit (at time of acquisition). Expendable Capital Objects should be carried on the district's equipment inventory but are not reported as fixed assets.

Non-Expendable Capital Objects (FIXED ASSETS)

Equipment costing $300 or more per unit and having a useful life of one year or more is considered a Non-Expendable Capital Object. The value of equipment in this category must be included in the General Fixed Assets of the district.

Selecting the Level of Control for Supplies and Equipment

The level of control applied to any supply or equipment item can be thought of as the amount of time and effort spent in keeping track of the item and the amount of information kept about the condition and whereabouts of the item. The level of control applied to a supply or equipment item usually falls into one of three broad categories:

1. **Little or No Control After Purchase.** Items which fall into this category are of such little value that the cost of implementing procedures to safeguard them, monitor their use, or track their location and condition are not justifiable. Such items might include staples and wastebaskets.

2. **Group control.** Items which fall into this category are of little individual value, but taken as a group, are valuable enough to justify the cost of providing some type of control over their safety, use, location, and condition. Such items might include chairs and school desks.

3. **Individual control.** Items which fall into this category are of sufficient value to justify applying control measures to each individual item. Items in this category usually include all relatively expensive pieces of equipment, although the minimum value of such equipment may vary with the district.

Selecting the level of control to apply to an item is a straightforward process. Often, certain kinds of control are required by law or standard practice. For example, a federal funding program might require that all items purchased from these funds be inventoried and reported on periodically. Similarly, some funding programs require that all items of a certain minimum value must be inventoried and reported on periodically. On the other hand, the district may decide on its own to inventory certain kinds of items, regardless of their funding source, simply because these items or the inventory information are valuable to the district. The level of control (ranging from an annual inventory to daily check-out from and return to a central storage room or station) applied to a given item should be based on the relative importance of the item to the overall operation of the district and is usually in direct proportion to its purchase, replacement, or repair cost.

It is important to note that deciding how to control an item is relevant not only to equipment, but also certain stocks of supplies. For example, any large stock of supplies, such as instructional supplies, food, or custodial supplies, should be periodically counted and checked for damage, deterioration, and/or pilferage. Thus, the level of control issue applies to all tangible goods of any significant value to the district.

CHAPTER 5

USE OF ACCOUNT GROUPS: GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

GENERAL FIXED ASSETS (Account Group 07)

School districts are required to maintain a schedule of fixed assets, and to report annually the total amount invested in fixed assets and the sources of funding used for such acquisitions.

Schedule of General Fixed Assets

The following minimum data should be maintained to account for fixed assets and to provide data for required reports.

A. Classification by WESSAS Account Codes

751 000	Sites (including improvements other than buildings)
753 000	Buildings
754 000	Equipment (Property, including vehicles, with a per unit acquisition cost of $300 or more and useful life of more than one year)
759 000	Construction Work in Progress
750 000	Total Fixed Assets (This amount must equal amount in 910 000.)

B. Identification Number or Other Descriptor

C. Date Acquired

D. Acquisition Cost

1. This is the original purchase price. If this cannot be determined from records, an estimated original cost may be used on the basis of documentary evidence, including price levels at the time of acquisition.
2. An asset acquired as a gift or donation is recorded at an estimated fair market value at the time of acquisition.

E. Location Where Property is Assigned

F. Source of Funding Used for Purchase

911 000	Long-Term Debt
912 000	Annual Tax Levy
913 000	Federal Grant
914 000	State Grant
915 000	Fund Balance
916 000	Donation
919 000	Unclassified (When funding source is unavailable)
910 000	Total Investment in Fixed Assets (This amount must equal 750 000)

In addition to the **required** support data for reporting fixed assets, districts should maintain data on replacement costs and insured values in order to comply with s. 120.12(6), Wis. Stats. The forms used to maintain and manage inventories of fixed assets and other property are not prescribed by DPI. Each district should develop its own inventory system based on local needs.

GENERAL LONG-TERM OBLIGATIONS (Account Group 08)

A separate group of required accounts in WESSAS are used by school districts in order to report the amounts available in the Debt Service Fund and the amounts to be provided by the district in the future to retire outstanding Long-Term Obligations of the district. These assets, present and future, are recorded in the following accounts:

761 000	Amount Available
762 000	Amount To Be Provided for Long-Term Obligations
760 000	Total Other Debits (This amount must equal amount in 840 000.)

The Long-Term Obligations which the school district will need to retire during future years are recorded in the following accounts:

842 100	Long-Term Notes Payable
842 200	State Trust Fund Loans Payable
842 300	Long-Term Bonds Payable
842 400	School Building Corporation Debt Payable
842 500	Land Contracts Payable
842 600	Capital Leases Payable
842 000	Total Long-Term Debt
849 000	Other Long-Term Liabilities
840 000	Total Non-Current Liabilities (This amount must equal 760 000.)

The amounts reported in Long-Term Debt represent the amount of **principal** remaining as of the date of the report. The amount reported in Other Long-Term Liabilities includes **vested** employee benefits and any amounts to be paid in future years to the Wisconsin Retirement Plan for employee prior-years' service credits.

Vested means that the district is required to pay an amount to or on behalf of an employee who terminates employment. The basis for vesting is established in school board official minutes and/or signed contracts.

CHAPTER 6

ALPHABETICAL INDEX

COMMON DIMENSIONS

DIMENSION	ACCOUNT	DESCRIPTOR
Function	257 250	A La Carte
Function	161 000	Academic Co-Curricular Activities
Function	161 340	Academic Decathalon
Function	132 100	Accounting
Function	132 110	Accounting Principles
Function	132 710	Accounting/Computing Occupations
Object	963	Accrued Interest - Adjustments - Other Objects
Object	531	Acquisition - Buildings
Function	122 610	Acting
Function	490 000	Adjustments - Other Non-Program Transactions
Object	960	Adjustments - Other Objects
Source	960	Adjustments - Other Revenues
Source	271	Admissions
Function	310 000	Adult Education
Source	252	Adults - Food Service Sales
Function	132 120	Advanced Accounting
Object	351	Advertising - Communication - Purchased Services
Function	133 210	Advertising Services
Function	127 211	Africa
Fund	60	Agency Fund
Function	127 441	Agricultural Regions
Function	131 310	Agriculture Chemicals
Function	131 100	Agriculture Cluster
Function	131 460	Agriculture Construction and Maintenance
Function	131 000	Agriculture Education
Function	131 470	Agriculture Electrification
Function	131 400	Agriculture Mechanics
Function	131 450	Agriculture Mechanics Skills
Function	131 410	Agriculture Power and Machinery
Function	131 200	Agriculture Production
Function	131 500	Agriculture Products
Function	131 700	Agriculture Resources
Function	131 420	Agriculture Structures and Conveniences
Function	131 300	Agriculture Supplies/Services
Object	971	Aidable Refund - Refund of Prior Year Revenue - Other Objects
Source	971	Aidable Refund - Refund of Disbursement - Other Revenue
Function	131 760	Air
Function	136 510	Air Conditioning
Prog/Proj	395	Alcohol and Drug Abuse Assistance
Function	124 100	Algebra
Function	158 000	Alternate Delivery Systems
Function	127 710	American Government
Function	127 510	American History
Function	122 311	American Literature
Function	124 610	Analytical Geometry
Function	131 210	Animal Science

DIMENSION	ACCOUNT	DESCRIPTOR
Object	292	Annuity Payments by District for Employees - Other Employee Benefits
Function	127 100	Anthropology/Sociology
Object	441	Apparel - Non-Capital Equipment
Function	133 220	Apparel and Accessories
Function	136 520	Appliance Repair
Function	124 200	Applied Mathematics
Function	132 520	Applied/Specialized Shorthand
Function	213 300	Appraisal
Function	162 301	Aquatics - Co-Educational
Function	162 101	Aquatics - Female Sports
Function	162 201	Aquatics - Male Sports
Function	143 100	Aquatics - Physical Education
Function	123 101	Arabic
Function	123 202	Arabic, Colloquial
Function	123 201	Arabic, Modern
Function	131 610	Arboriculture
Function	162 302	Archery - Co-Educational
Function	162 102	Archery - Female Sports
Function	162 202	Archery - Male Sports
Function	136 231	Architectural Drafting
Function	127 200	Area Studies
Function	127 210	Areas beyond the United States
Function	122 512	Argumentation and Debate
Function	121 000	Art
Function	161 301	Art Club
Function	121 110	Art History
Function	121 100	Art History and Theory
Function	121 200	Art Studio
Function	121 120	Art Theory
Function	144 100	Arts and Crafts
Function	127 212	Asia
Function	126 410	Astronomy
Function	162 000	Athletic/Sport Activities
Function	162 100	Athletic/Sport Activities for Females
Function	162 200	Athletic/Sport Activities for Males
Function	223 100	Athletics
Function	127 431	Atmosphere: Weather and Climate
Function	217 000	Attendance
Function	217 200	Attendance
Object	431	Audiovisual Media
Function	222 300	Audiovisual
Function	164 301	Audiovisual Assistant
Function	231 700	Audit
Function	127 213	Australasia
Object	252	Automobile Insurance
Function	133 230	Automotive
Function	136 530	Automotive Services
Function	136 540	Aviation Occupations
Function	162 303	Badminton - Co-Educational
Function	162 103	Badminton - Female Sports
Function	162 203	Badminton - Male Sports

DIMENSION	ACCOUNT	DESCRIPTOR
Function	125 510	Band
Function	122 114	Basic Reader Program
Function	162 304	Baseball - Co-Educational
Function	162 104	Baseball - Female Sports
Function	162 204	Baseball - Male Sports
Function	121 211	Basic Design
Function	162 305	Basketball - Co-Educational
Function	162 105	Basketball - Female Sports
Function	162 205	Basketball - Male Sports
Function	122 112	Beginning Reading
Function	145 200	Behind-the-Wheel Driver Education
Function	122 312	Biblical Literature
Function	146 410	Bicycle, Motor Bike, Other
Function	129 200	Bilingual/Bicultural
Prog/Proj	520	Bilingual/Bicultural
Function	122 321	Biography
Function	126 200	Biological Sciences
Function	161 302	Biology Club
Function	127 432	Biosphere: Wild Plants, Wild Animals
Function	136 550	Blueprint Reading
Function	231 100	Board Members
Function	231 000	Board of Education
Function	143 200	Body Dynamics
Function	132 200	Bookkeeping
Function	132 210	Bookkeeping 1 (First Semester)
Function	132 220	Bookkeeping 2 (Second Semester)
Function	132 230	Bookkeeping 3 (Third Semester)
Function	132 240	Bookkeeping 4 (Fourth Semester)
Function	164 317	Booster Club
Function	126 210	Botany
Function	162 306	Bowling - Co-Educational
Function	162 106	Bowling - Female Sports
Function	162 206	Bowling - Male Sports
Function	165 301	Boy Scouts of America
Function	161 303	Boys Nation
Function	257 210	Breakfast
Function	252 200	Budgeting
Object	540	Building Components/Remodeling - Capital Objects
Object	530	Buildings - Capital Objects
Function	254 300	Buildings - Maintenance
Function	253 300	Buildings - Operation
Function	250 000	Business Administration
Function	132 000	Business Education
Function	127 310	Business and Industry Economics
Function	132 460	Business and Management
Function	124 210	Business Arithmetic
Function	132 310	Business Arithmetic/Mathematics
Function	132 320	Business Communications
Function	132 720	Business Data Processing Occupations
Function	132 330	Business Law
Function	136 560	Business Machine Maintenance
Function	132 340	Business Machines
Function	132 341	Business Machines 1

DIMENSION	ACCOUNT	DESCRIPTOR
Function	132 342	Business Machines 2
Function	124 300	Calculus
Function	124 330	Calculus/Analytic Geometry
Function	165 302	Camp Fire Girls
Function	127 214	Canada
Source	878	Capital Leases - Other Financing Sources
Object	688	Capital Leases - Interest - Debt Retirement
Object	678	Capital Leases - Principal - Debt Retirement
Object	500	Capital Objects
Object	840	Capital Projects - Operating Transfer - Out
Source	140	Capital Projects - Operating Transfer - In
Fund	40	Capital Projects Fund
Function	129 100	Career Education
Prog/Proj	400	Carl Perkins (Vocational Education Act)
Prog/Proj	402	Carl Perkins (Vocational Education Act) Consumers and Homemaker Education
Function	127 421	Cartographic Interpretation
Object	961	Cash - Adjustments - Other Objects
Source	961	Cash - Adjustments - Other Revenues
Function	260 000	Central Services
Function	292 000	CESA General Administration
Function	125 521	Chamber Orchestra
Function	162 307	Cheerleading - Co-Educational
Function	162 107	Cheerleading - Female Sports
Function	162 207	Cheerleading - Male Sports
Function	126 310	Chemistry
Function	161 336	Chess Club
Function	135 220	Child Development
Function	135 310	Child Services
Prog/Proj	320	Children At Risk Program
Function	122 330	Children's Literature
Function	123 102	Chinese
Function	123 204	Chinese, Cantonese
Function	123 203	Chinese, Modern Mandarin
Function	163 307	Choir
Function	125 410	Choir, Chorus, and/or Glee Club
Function	122 521	Choral Speech
Function	163 308	Chorus
Function	127 422	Circulation Patterns
Function	127 791	Citizenship Education
Function	146 100	Civil Defense
Function	166 386	Class of 1986
Function	166 387	Class of 1987
Function	166 388	Class of 1988
Function	166 389	Class of 1989
Function	166 390	Class of 1990
Function	166 391	Class of 1991
Function	166 392	Class of 1992
Function	166 393	Class of 1993
Function	166 394	Class of 1994
Function	166 395	Class of 1995

DIMENSION	ACCOUNT	DESCRIPTOR
Function	166 396	Class of 1996
Function	166 397	Class of 1997
Function	166 398	Class of 1998
Function	166 399	Class of 1999
Function	166 000	Classes
Function	123 100	Classical Languages
Function	122 313	Classical Literature
Function	127 234	Classroom Community
Function	145 100	Classroom Driver Education
Function	156 510	Classroom Instruction - School-Age Mother
Function	253 530	Cleaning - Vehicle Servicing
Function	132 360	Clerical Practice (MO-OP)
Function	127 442	Climatic Regions
Function	135 320	Clothing and Textile Services
Function	135 230	Clothing and Textiles
Function	160 000	Co-Curricular Activities
Source	443	Co-Curricular Activities - Interdistrict Outside Wisconsin
Source	343	Co-Curricular Activities - Interdistrict Within Wisconsin
Function	256 740	Co-Curricular Activities - Pupil Transportation (Contracted)
Function	256 240	Co-Curricular Activities - Pupil Transportation (District)
Source	543	Co-Curricular Activities - Revenue from Intermediate Sources
Source	243	Co-Curricular Activities - Revenue from Local Sources
Function	161 300	Co-Educational Academic Activities
Function	162 300	Co-Educational Athletic/Sport Activities
Function	166 300	Co-Educational Classes
Function	163 300	Co-Educational Music Activities
Function	164 300	Co-Educational School/Public Service Activities
Function	165 300	Co-Educational Social Activities
Object	333	Coal and/or Wood for Heat- Utilities - Purchased Services
Function	124 140	College Algebra
Object	291	College Credit Reimbursement - Other Employee Benefits
Loc/Org	700	Combinations
Function	163 301	Combo
Function	136 570	Commercial Art Occupations
Function	121 214	Commercial Design
Function	136 580	Commercial Photography Occupations
Source	715	Commodity Cash - Out - Federal Aid
Function	144 200	Communicated Arts
Object	350	Communication - Purchased Services
Function	122 513	Communication Theory
Function	141 100	Community Health
Function	134 620	Community Health Aide
Function	232 200	Community Relations
Fund	80	Community Service Fund
Function	300 000	Community Services
Object	880	Community Services - Operating Transfer - Out
Source	180	Community Services - Operating Transfer - In
Function	127 130	Community Sociology
Function	127 320	Comparative Economics
Function	127 720	Comparative Systems

DIMENSION	ACCOUNT	DESCRIPTOR
Source	860	Compensation for Sale or Loss of Fixed Assets -Other Financing Sources
Function	122 400	Composition
Function	122 410	Composition Theory
Prog/Proj	396	Comprehensive Alcohol/Driver and Traffic Safety Program
Function	132 721	Computer and Console Operators
Function	129 300	Computer Literacy
Function	124 400	Computer Mathematics
Object	413	Computer Software Materials, Unprogrammed-Supplies & Materials
Function	222 500	Computer-Assisted Instruction
Function	125 511	Concert Band
Function	163 302	Concert Band - Music Co-Curricular Activities
Function	126 240	Conservation (Environment)
Function	127 711	Constitution, The
Function	255 100	Construction - Facilities Acquisition/Remodeling
Function	136 210	Construction - Industrial Arts
Function	136 610	Construction and Maintenance Trades
Object	327	Construction Services - Property Services -Purchased Services
Function	127 330	Consumer Economics
Function	127 391	Consumer Education - Economics
Function	132 370	Consumer Education - Fundamentals of Business
Function	135 240	Consumer Education - Home Economics
Function	141 200	Consumer Health
Function	124 220	Consumer (Mathematics) Arithmetic
Object	443	Containers - Non-Capitol Equipment
Function	127 730	Contemporary World Affairs
Function	127 443	Continental Regions
Function	256 700	Contracted Transportation
Object	343	Contracted Service Travel
Function	213 200	Counseling
Object	692	Coupon Charges - Other Debt Retirement
Function	121 220	Crafts
Function	165 303	Creative Dance
Function	122 630	Creative Dramatics
Function	122 423	Creative Writing
Function	162 308	Cross Country - Co-Educational
Function	162 108	Cross Country - Female Sports
Function	162 208	Cross Country - Male Sports
Function	165 304	Cub Scouts (BSA)
Function	127 110	Cultural Anthropology
Function	151 000	Culturally/Socially Disadvantaged
Function	127 444	Culture Regions
Function	221 200	Curriculum Development
Function	122 122	Cursive Writing
Function	123 205	Czech
Function	163 303	Dance Band
Function	143 300	Dance, Rhythms, and Dramatic Activities
Function	123 206	Danish
Object	360	Data Processing - Purchased Services
Function	266 000	Data Processing

DIMENSION	ACCOUNT	DESCRIPTOR
Function	132 380	Data Processing and Computer Operation
Function	320 000	Day Care
Function	156 120	Deaf/Blind
Function	161 304	Debate Club
Object	600	Debt Retirement
Object	830	Debt Service - Operating Transfers - Out
Source	130	Debt Service - Operating Transfers - In
Fund	30	Debt Service Fund
Function	280 000	Debt Services
Function	134 200	Dental - Health Occupations
Function	214 300	Dental
Function	141 720	Dental Health
Object	243	Dental Insurance
Object	245	Dental Maintenance Organization - Insurance
Function	121 210	Design
Function	262 400	Development
Function	127 810	Developmental Psychology
Function	122 113	Developmental Reading Program
Function	122 250	Dialectology
Function	122 160	Dictionary Skills
Function	136 620	Diesel Mechanics
Function	215 200	Direct Psychological Services
Function	217 100	Direction of Attendance
Function	251 000	Direction of Business
Function	261 000	Direction of Central Services
Function	266 100	Direction of Data Processing
Function	222 100	Direction of Educational Media
Function	252 100	Direction of Fiscal
Function	257 100	Direction of Food Services
Function	213 100	Direction of Guidance
Function	214 100	Direction of Health
Function	221 100	Direction of Improvement of Instruction
Function	263 100	Direction of Information
Function	258 100	Direction of Internal Services
Function	254 100	Direction of Maintenance
Function	253 100	Direction of Operation
Function	215 100	Direction of Psychological Services and/or Special Education
Function	211 000	Direction of Pupil Services
Function	256 100	Direction of Pupil Transportation
Function	212 100	Direction of Social Work
Function	216 100	Direction of Speech and Audiology Services
Function	264 100	Direction of Staff Services
Function	265 100	Direction of Statistics
Function	262 100	Direction of Systemology
Function	138 100	Disadvantaged
Function	122 515	Discussion
Function	141 300	Disease Prevention and Control
Function	133 500	Distribution
Function	133 510	Distribution 1 (First Year)
Function	133 520	Distribution 2 (Second Year)
Function	133 530	Distribution 3 (Third Year)
Function	133 200	Distributive Education (Section 1)

DIMENSION	ACCOUNT	DESCRIPTOR
Function	133 300	Distributive Education (Section 2)
Function	133 400	Distributive Education (Section 3)
Function	133 100	Distributive Education Cluster
Function	161 305	Distributive Education Clubs of America
Function	232 000	District Administration
Object	941	District Dues/Fees
Object	710	District Insurance
Object	711	District Liability Insurance
Object	715	District Multiple Coverage - Insurance
Function	256 200	District Operation
Object	712	District Property Insurance
Object	716	District Student Insurance
Loc/Org	800	District-Wide
Function	500 000	District-Wide
Source	714	Donated Commodities
Prog/Proj	545	Donated Foods
Function	136 230	Drafting
Function	136 630	Drafting Occupations
Function	122 322	Drama
Function	122 600	Dramatic Arts
Function	122 620	Dramatic Literature
Function	161 306	Dramatics Club
Function	121 230	Drawing
Function	145 000	Driver Education
Source	614	Driver Education Aid
Function	145 300	Driver Simulator
Prog/Proj	329	Drug Free Schools and Communities Act 1986
Function	163 304	Drum and Bugle Corps
Source	272	Dues
Object	940	Dues and Fees - Other Objects
Function	152 000	Early Childhood
Function	291 000	Early Retirement Benefits
Function	126 400	Earth/Space Sciences
Source	751	ECIA-Chapter 1
Source	752	ECIA-Chapter 2
Prog/Proj	141	ECIA-1 Basic Grant
Prog/Proj	144	ECIA-1 Handicapped
Prog/Proj	142	ECIA-1 Migrant
Prog/Proj	145	ECIA-1 Migrant Coordination Program (CESA)
Prog/Proj	143	ECIA-1 Neglected and Delinquent
Prog/Proj	150	ECIA-2
Function	127 423	Economic Patterns
Function	127 300	Economics
Function	132 410	Economics - Fundamentals of Business
Function	122 432	Editorial Writing
Function	127 151	Education
Source	750	Education Consolidation and Improvement Act (ECIA)
Prog/Proj	410	Education for Employment
Function	222 000	Educational Media
Function	127 820	Educational Psychology
Object	370	Educational Services (Non-Governmental Units) -Purchased Services

DIMENSION	ACCOUNT	DESCRIPTOR
Function	222 400	Educational Television
Object	356	Educational Television - Communications -Purchased Services
Prog/Proj	270	EESA (Math/Science)
Prog/Proj	341	EHA PL 94-142 Flow Through
Prog/Proj	342	EHA PL 94-142 Discretionary
Prog/Proj	343	EHA PL 94-142 Incentive
Prog/Proj	360	EHA Title VI-C Education Deaf/Blind
Source	253	Elderly - Food Service Sales
Function	257 230	Elderly - Food Services
Function	231 400	Election
Function	136 640	Electrical Occupations
Function	136 241	Electricity
Object	334	Electricity for Heat - Utilities - Purchased Services
Object	336	Electricity for Other Than Heat - Utilities - Purchased Services
Function	136 240	Electricity/Electronics
Function	136 242	Electricity/Electronics
Function	136 243	Electronics
Function	136 650	Electronics Occupations
Function	136 250	Elementary Industrial Arts
Loc/Org	100	Elementary Schools
Prog/Proj	536	Emergency Immigrant Education Assistance
Function	153 000	Emotionally Disturbed
Object	200	Employee Benefits
Object	942	Employee Dues/Fees
Object	342	Employee Travel - Purchased Services
Object	211	Employee's Share Paid by Employer - Retirement
Object	212	Employer's Share - Retirement
Object	222	Employer's Share - Social Security
Function	136 232	Engineering Drawing
Function	123 207	English (As a Foreign Language)
Function	122 000	English Language
Function	122 314	English Literature
Function	121 217	Environmental Design
Function	141 400	Environmental Health
Source	621	Equalization Aid
Function	254 400	Equipment - Maintenance
Function	253 400	Equipment - Operation
Function	257 211	Equipment Assistance - Breakfast
Function	257 221	Equipment Assistance - Lunch
Object	551	Equipment Purchase - Addition
Object	561	Equipment Purchase - Replacement
Object	571	Equipment Rental
Object	550	Equipment/Vehicle Addition - Capital Objects
Object	560	Equipment/Vehicle - Replacement - Capital Objects
Prog/Proj	260	ESAA (Emergency School Assistance Act)
Function	122 323	Essay
Function	127 610	Ethics
Function	127 215	Europe
Function	262 500	Evaluation

DIMENSION	ACCOUNT	DESCRIPTOR
Function	223 300	Exceptional Education
Function	127 433	Exosphere: e.g., Remote Sensing
Object	874	Expendable Insurance Trust-Operating Transfer - Out
Source	174	Expendable Insurance Trust - Operating Transfer - In
Fund	74	Expendable Insurance Trust Fund
Object	871	Expendable Trust - Operating Transfer - Out
Source	171	Expendable Trust - Operating Transfer - In
Fund	71	Expendable Trust Fund
Function	132 420	Exploratory Business
Function	138 120	Exploratory Work Experience - Disadvantaged
Function	138 220	Exploratory Work Experience - Handicapped
Function	146 200	Explosives
Function	122 421	Expository Writing
Object	112	Extra Time - Permanent Full Time - Salaries
Object	122	Extra Time - Permanent Part Time - Salaries
Object	132	Extra Time - Temporary Full Time - Salaries
Object	142	Extra Time - Temporary Part Time - Salaries
Function	255 000	Facilities Acquisition/Remodeling
Function	127 152	Family
Function	135 350	Family and Community Services
Function	135 000	Family and Consumer Education
Function	141 500	Family Life Education
Function	161 307	Family Living Club
Prog/Proj	333	Family Life Grant/YOTF
Function	135 250	Family Relations
Function	131 230	Farm Business Management
Function	122 433	Feature Writing
Source	710	Federal Aid
Fund	24	Federal Handicapped Projects - Special Project Funds
Object	824	Federal Handicapped Projects - Special Projects - Operating Transfer - Out
Source	124	Federal Handicapped Projects - Special Projects - Operating Transfers - In
Function	131 320	Feeds
Function	125 411	Female Choir, Chorus, and/or Glee Club
Function	131 340	Fertilizers
Function	122 324	Fiction
Object	714	Fidelity Bond Premiums - District Insurance
Function	162 309	Field Hockey - Co-Educational
Function	162 109	Field Hockey - Female Sports
Function	162 209	Field Hockey - Male Sports
Function	256 770	Field Trips - Pupil Transportation (Contracted)
Function	256 270	Field Trips - Pupil Transportation (District)
Function	132 730	Filing Office Machines and General Clerical Occupations
Function	122 542	Film
Function	164 302	Film Projectionist
Function	133 240	Finance and Credit
Function	252 500	Financial Accounting
Function	142 200	Fire Safety
Function	142 100	Firearms
Function	124 110	First-Year Algebra
Function	124 310	First-Year Calculus
Function	124 510	First-Year General Mathematics

DIMENSION	ACCOUNT	DESCRIPTOR
Function	252 000	Fiscal
Function	131 770	Fish
Function	256 710	Fleet - Contracted
Function	256 210	Fleet - District
Function	131 620	Floriculture
Function	133 250	Floristry
Function	136 321	Fluid Power
Function	165 305	Folk Music Club
Object	415	Food - Supplies and Materials
Function	135 260	Food and Nutrition
Function	257 300	Food Delivery
Function	133 260	Food Distribution
Function	257 200	Food Preparation and Dispensing
Function	131 510	Food Products
Object	850	Food Service - Operating Transfer - Out
Prog/Proj	540	Food Service - Operating Transfer - In
Source	150	Food Service
Source	717	Food Service Aid - Federal
Source	617	Food Service Aid - State
Fund	50	Food Service Fund
Source	250	Food Service Sales
Function	257 000	Food Services - Business Administration
Function	133 270	Food Services - Distributive Education
Function	135 330	Food Services - Occupational Preparation
Function	141 710	Foods and Nutrition
Function	162 310	Football - Co-Educational
Function	162 110	Football - Female Sports
Function	162 210	Football - Male Sports
Function	161 309	Foreign Language Club
Function	123 000	Foreign Languages
Function	161 339	Forensics
Function	131 710	Forests
Function	131 820	Forest Production
Function	131 800	Forestry
Function	131 810	Forests
Function	161 308	4-H Club
Function	124 540	Fourth-Year General Mathematics
Function	123 208	French
Object	418	Fuel for Vehicle Operation - Supplies and Materials
Function	253 510	Fueling
Function	125 522	Full Orchestra
Function	132 300	Fundamentals of Business (Section 1)
Function	132 400	Fundamentals of Business (Section 2)
Function	125 310	Fundamentals of Music Theory
Function	132 510	Fundamentals of Shorthand
Object	444	Furnishings - Non-Capital Equipment
Function	161 310	Future Business Leaders of America
Function	161 311	Future Farmers of America
Function	161 312	Future Homemakers of America
Function	161 342	Future Problem Solving
Function	161 313	Future Teachers of America
Object	331	Gas for Heat - Utilities - Purchased Services

DIMENSION	ACCOUNT	DESCRIPTOR
Object	335	Gas for Other Than Heat - Utilities - Purchased Services
Source	110	General (Operating Transfers - In)
Object	810	General (Operating Transfers - Out)
Function	230 000	General Administration
Account Group	07	General Fixed Assets Account Group
Fund	10	General Fund
Function	136 260	General Industrial Arts
Function	223 500	General Instruction
Account Group	08	General Long-Term Obligations Account Group
Function	124 500	General Mathematics
Function	133 280	General Merchandise
Function	127 830	General Psychology
Function	126 100	General Science
Function	122 413	General Semantics
Object	411	General Supplies - Supplies and Materials
Function	430 000	General Tuition Payments
Function	132 430	General/Introductory Business
Function	122 223	Generative Grammar
Function	127 400	Geography
Function	126 420	Geology
Function	124 600	Geometry
Function	123 209	German
Function	154 000	Gifted and Talented
Source	291	Gifts
Object	991	Gifts, Donations, Contributions, and Scholarships - Other Objects
Function	165 307	Girl Scouts of the U.S.A.
Function	162 111	Girls' Athletic Association
Function	161 314	Girls Nation
Function	165 306	Girls' Recreation Association
Function	163 311	Glee Club
Function	162 312	Golf - Co-Educational
Function	162 112	Golf - Female Sports
Function	162 212	Golf - Male Sports
Function	122 220	Grammar
Function	136 270	Graphic Arts
Function	136 271	Graphic Arts
Function	136 680	Graphic Arts Occupations
Function	123 103	Greek
Function	165 318	Greek Letter Societies
Function	123 210	Greek, Modern
Function	131 630	Greenhouse Operation and Management
Function	125 541	Group Instrumental Instruction
Function	125 421	Group Vocal Instruction
Function	143 400	Group Games, Contests, and Relays
Function	141 600	Growth and Development
Function	213 000	Guidance
Function	162 313	Gymnastics - Co-Educational
Function	162 113	Gymnastics - Female Sports
Function	162 213	Gymnastics - Male Sports
Function	138 200	Handicapped

DIMENSION	ACCOUNT	DESCRIPTOR
Source	611	Handicapped Aid - State
Function	122 120	Handwriting
Function	133 310	Hardware, Building, and Farm and Garden
Function	141 730	Harmful Substances
Function	125 320	Harmony
Function	123 211	Hawaiian
Function	141 000	Health - Physical Curriculum
Function	214 000	Health - Pupil Services
Function	141 910	Health Careers
Object	240	Health Insurance - Employee Benefits
Function	141 700	Health Maintenance and Care
Object	244	Health Maintenance Organization - Insurance
Function	134 100	Health Occupations Cluster
Function	134 000	Health Occupations Education
Function	264 500	Health Services
Function	156 100	Hearing Impairment and Deaf/Blind
Function	156 110	Hearing Impairment
Function	123 104	Hebrew
Function	165 308	Hi-Y
Function	127 410	Historical Geography
Function	127 500	History
Function	127 340	History of Economic Thought
Function	122 434	History of Journalism
Function	127 620	History of Philosophy
Function	122 240	History of the English Language
Function	144 300	Hobbies
Function	165 309	Hobby Club
Function	142 300	Holiday and Vacation Safety
Function	135 100	Home Economics Cluster
Function	135 210	Home Economics, Comprehensive
Function	135 200	Home Economics, Family Focus
Function	133 320	Home Furnishings
Function	136 280	Home Mechanics
Function	127 231	Home State
Function	156 200	Homebound
Function	156 520	Homebound Instruction - School-Age Mother
Object	253	Homeowners' Insurance
Object	242	Hospitalization Insurance
Function	133 330	Hotel and Lodging
Function	135 270	Housing and Home Furnishings
Function	256 910	Housing in Lieu of Transportation
Function	256 911	Housing in Lieu of Transportation - Regular
Function	256 912	Housing in Lieu of Transportation - Handicapped Children
Function	135 340	Housing Services
Function	127 420	Human Geography
Function	121 130	Humanities - Art History and Theory
Function	123 300	Humanities - Foreign Languages
Function	122 360	Humanities - Literature
Function	125 700	Humanities - Music
Function	127 434	Hydrosphere: Oceans, Water Bodies, Ice
Function	163 333	Ice Hockey - Co-Educational
Function	162 123	Ice Hockey - Female Sports

DIMENSION	ACCOUNT	DESCRIPTOR
Function	162 223	Ice Hockey - Male Sports
Prog/Proj	290	IESSAA (Indian Elementary/Secondary School Assistance Act)
Source	720	Impact and Disaster Aid - Federal Sources
Source	722	Impact Aid, PL 81-815 - Federal Sources
Source	721	Impact Aid, PL 81-874 - Federal Sources
Function	221 000	Improvement of Instruction
Object	251	Income Protection Insurance
Function	125 422	Individual Vocal Instruction
Function	125 542	Individual Instrumental Instruction
Function	143 500	Individual and Dual Sports
Function	122 116	Individualized Reading
Function	136 200	Industrial Arts (Section 1)
Function	136 300	Industrial Arts (Section 2)
Function	136 400	Industrial Arts (Section 3)
Function	136 310	Industrial Arts Mathematics
Function	161 315	Industrial Arts Student Club
Function	136 220	Industrial Crafts
Function	133 340	Industrial Marketing
Function	136 320	Industrial Materials and Processes
Function	263 000	Information - Central Services
Function	213 400	Information - Guidance
Function	132 740	Information Communication Occupations
Function	122 118	Initial Teaching Alphabet (ITA)
Function	253 540	Inspection - Vehicle Servicing
Function	100 000	Instruction
Function	156 210	Instruction for EEN Pupils - Homebound
Function	156 220	Instruction for Non-EEN Pupils - Homebound
Function	220 000	Instructional Staff Services
Function	221 300	Instructional Staff Training
Function	163 309	Instrumental Ensemble
Function	125 540	Instrumental Instruction
Function	125 500	Instrumental Music
Object	964	Insurance - Adjustments - Other Objects
Source	964	Insurance - Adjustments - Other Revenues
Function	133 350	Insurance - Distributive Education
Object	700	Insurance and Judgments
Function	270 000	Insurance and Judgments
Function	132 440	Insurance and Risks
Function	256 800	Insurance Services - Pupil Transportation
Source	616	Integration Aid (Nonresident)
Source	615	Integration Aid (Resident)
Object	384	Interdistrict Payment Outside Wisconsin - Purchased Services
Object	382	Interdistrict Payment Within Wisconsin for Services - Purchased Services
Source	400	Interdistrict Payments Outside Wisconsin
Source	300	Interdistrict Payments Within Wisconsin
Object	680	Interest - Debt Retirement
Source	280	Interest on Investments
Function	410 000	Interfund Operating Transfers
Object	390	Interfund Payments - Purchased Services

DIMENSION	ACCOUNT	DESCRIPTOR
Source	230	Interfund Payments
Object	380	Intergovernmental Payments - Purchased Services
Function	124 150	Intermediate Algebra
Function	252 600	Internal Auditing
Function	263 200	Internal Information
Function	258 000	Internal Services
Function	127 740	International Relations
Function	161 316	International Relations Club
Function	132 381	Introduction to Data Processing
Function	127 630	Introduction to Philosophy
Object	962	Inventory - Adjustments - Other Objects
Source	962	Inventory - Adjustments - Other Revenues
Function	132 450	Investments
Function	123 212	Israeli, Modern
Function	123 213	Italian
Function	123 214	Japanese
Source	760	Job Training Partnership Act (JTPA)
Prog/Proj	310	Johnson-O'Malley Act
Function	122 430	Journalism
Function	161 317	Journalism Club
Source	761	JTPA 6% Incentive Grant
Prog/Proj	281	JTPA 6% Incentive Grant
Source	762	JTPA 8% Coordination and Education Grant
Prog/Proj	282	JTPA 8% Coordination and Education Grant
Object	720	Judgments and Settlements - Insurance and Judgements
Function	161 318	Junior Achievement, Incorporated
Function	165 310	Junior Hi-Y
Loc/Org	300	Junior High Schools
Function	165 311	Junior Tri-Hi-Y
Function	164 303	Laboratory Assistant
Source	877	Land Contracts - Other Financing Sources
Object	687	Land Contracts - Interest - Debt Retirement
Object	677	Land Contracts - Principal - Debt Retirement
Function	127 445	Landform Regions
Function	131 640	Landscaping
Function	122 100	Language Skills
Function	123 105	Latin
Function	127 216	Latin America
Function	146 300	Law, Liability, and Responsibility
Function	157 000	Learning Disabilities
Object	150	Leave Payments - Salaries
Function	231 500	Legal - Board of Education
Object	153	Legal Holiday - Salaries
Function	164 316	Letter Winners' Club
Source	613	Library Aid
Function	164 304	Library Assistant
Object	432	Library Books - Media
Function	164 315	Library Club
Object	230	Life Insurance - Employee Benefits
Function	138 300	Limited English
Function	124 160	Linear Algebra
Function	122 200	Linguistics

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DIMENSION	ACCOUNT	DESCRIPTOR
Function	122 150	Listening - Language Skills
Function	122 514	Listening - Speech
Function	161 319	Literary Club
Function	122 300	Literature
Function	122 320	Literature - By Genre
Function	122 310	Literature - By Source
Function	122 340	Literature for Adolescents
Function	127 435	Lithosphere: Land Forms, Mineral Soils
Function	127 232	Local Community
Function	127 520	Local History
Function	131 830	Logging
Function	122 411	Logic - Composition Theory
Function	127 640	Logic - Philosophy
Source	875	Long-Term Bonds - Other Financing Sources
Object	685	Long-Term Bonds - Interest - Debt Retirement
Object	675	Long-Term Bonds - Principal - Debt Retirement
Function	281 000	Long-Term Capital Debt
Source	873	Long-Term Loans - Other Financing Sources
Object	683	Long-Term Loans - Interest - Debt Retirement
Object	673	Long-Term Loans - Principal - Debt Retirement
Source	870	Long-Term Obligations - Other Financing Sources
Prog/Proj	250	LSCA Library Aid (LEA)
Function	253 520	Lubrication
Function	257 220	Lunch
Function	132 250	Machine Bookkeeping
Function	132 511	Machine Shorthand
Function	132 518	Machine Transcription
Function	258 500	Mail
Function	254 000	Maintenance
Object	324	Maintenance Services - Property Services - Purchased Services
Function	125 412	Male Choir, Chorus, and/or Glee Club
Function	263 400	Management Information
Function	136 350	Manufacturing
Function	127 446	Manufacturing Regions
Function	122 121	Manuscript Writing
Function	125 512	Marching Band
Function	163 305	Marching Band - Music Co-Curricular Activities
Function	133 000	Marketing Education
Function	132 750	Materials Support Occupations
Function	124 000	Mathematics
Function	161 320	Mathematics Club
Object	445	Measuring Devices - Non-Capital Equipment
Function	136 233	Mechanical Drawing
Object	430	Media - Non-Capital Objects
Function	134 610	Medical Assisting
Function	214 200	Medical Care
Object	241	Medical Insurance
Function	134 310	Medical Laboratory Assisting
Function	134 300	Medical Laboratory Technology
Object	152	Medical Leave - Salaries
Object	416	Medical Supplies - Supplies and Materials
Function	141 760	Mental Health

DIMENSION	ACCOUNT	DESCRIPTOR
Function	155 000	Mentally Retarded
Function	136 361	Metal Machining
Function	121 221	Metal Work and Jewelry
Function	136 360	Metals
Function	136 710	Metalworking Occupations
Function	127 650	Metaphysics
Function	126 430	Meteorology
Function	126 220	Microbiology
Object	438	Microfilm - Media
Function	127 217	Middle East
Loc/Org	200	Middle Schools
Function	127 221	Midwest
Function	155 200	Mild/Borderline Mentally Retarded
Function	257 240	Milk - Food Services
Object	699	Miscellaneous - Other Debt Retirement
Source	890	Miscellaneous - Other Financing Sources
Object	990	Miscellaneous - Other Objects
Source	599	Miscellaneous - Other Revenue from Intermediate Sources
Source	299	Miscellaneous - Other Revenue from Local Sources
Source	990	Miscellaneous - Other Revenues
Function	299 000	Miscellaneous - Other Support Services
Function	162 400	Miscellaneous Athletic/Sport Activities
Object	299	Miscellaneous Benefits - Other Employee Benefits
Object	259	Miscellaneous Employee Insurance
Function	134 600	Miscellaneous Health Occupations
Function	132 890	Miscellaneous Office Occupations
Function	125 413	Mixed Choir, Chorus, and/or Glee Club
Source	213	Mobile Home Tax
Function	155 300	Moderate/Severe Mentally Retarded
Function	165 317	Modern Dance Club
Function	123 200	Modern Foreign Languages
Function	127 530	Modern History
Function	127 350	Money and Banking
Function	158 100	Multicategorical (MC) Programs
Object	248	Multiple Health Coverage - Insurance
Function	125 000	Music
Function	125 100	Music, General
Function	161 321	Music Club
Function	163 000	Music Co-Curricular Activities
Function	125 200	Music Literature and/or History
Function	163 312	Music Production
Function	125 300	Music Theory
Function	122 350	Myth and Legend
Function	122 424	Narrative Writing
Function	161 322	National Honor Society
Function	127 360	National Income
Function	161 323	National Junior Honor Society
Function	164 305	National Junior Red Cross
Function	164 306	National Student Traffic Safety Program
Function	161 324	National Thespian Society
Function	127 235	Neighborhood
Object	433	Newspapers - Media

DIMENSION	ACCOUNT	DESCRIPTOR
Object	972	Non-Aidable Refund - Refund of Prior Year Revenue-Other Objects
Source	972	Non-Aidable Refund - Refund of Disbursements -Other Revenue
Object	440	Non-Capital Equipment
Source	260	Non-Capital Sales
Object	400	Non-Capital Objects
Object	875	Non-Expendable Trust - Operating Transfer - Out
Source	175	Non-Expendable Trust - Operating Transfer - In
Fund	75	Non-Expendable Trust Fund
Function	131 520	Non-Food Products
Loc/Org	500	Non-Instructional Buildings
Function	264 400	Non-Instructional Staff Training
Function	400 000	Non-Program Transactions
Function	256 252	Non-Resident Boarding Home Special Transportation - District
Function	256 752	Non-Resident Boarding Home Special Transportation - Contracted
Function	127 570	Nonwestern Civilization
Function	127 222	North Central
Function	127 223	Northeast
Function	127 224	Northwest
Function	123 215	Norwegian
Function	131 650	Nursery Operation and Management
Function	134 400	Nursing - Health Occupations
Function	214 400	Nursing - Health Pupil Services
Function	134 410	Nursing Assisting
Object	450	Objects for Resale - Non-Capital Objects
Function	135 300	Occupational Preparation
Function	156 310	Occupational Therapy - Physical/Occupational Therapy
Function	134 510	Occupational Therapy - Rehabilitation
Function	126 440	Oceanography
Function	161 341	Odyssey of the Mind
Function	164 307	Office Assistant
Function	161 325	Office Education Association
Function	132 700	Office Occupations
Function	132 810	Office Occupations Cluster
Function	241 000	Office of the Principal
Function	232 100	Office of the Superintendent
Function	132 350	Office Work Experience (CO-OP)
Object	332	Oil for Heat - Utilities - Purchased Services
Source	100	Operating Transfers - In
Object	800	Operating Transfers - Out
Function	253 000	Operation
Function	283 000	Operational Debt
Object	323	Operational Services - Property Services - Purchased Services
Function	266 400	Operations
Object	246	Optical Insurance
Function	122 520	Oral Interpretation of Literature
Function	122 117	Oral Reading
Function	125 520	Orchestra

DIMENSION	ACCOUNT	DESCRIPTOR
Function	163 313	Orchestra - Music Co-Curricular Activities
Function	131 600	Ornamental Horticulture
Function	161 390	Other Academic Co-Curricular Activities
Function	132 190	Other Accounting (CO-OP & MO-OP)
Object	969	Other Adjustments - Adjustments - Other Objects
Source	969	Other Adjustments - Adjustments - Other Revenue
Function	131 900	Other Agriculture
Function	131 490	Other Agriculture Mechanics
Function	131 290	Other Agriculture Production
Function	131 590	Other Agriculture Products
Function	131 790	Other Agriculture Resources
Function	131 390	Other Agriculture Supplies/Services
Function	124 190	Other Algebra
Function	127 719	Other American Government
Function	127 190	Other Anthropology/Sociology
Function	124 290	Other Applied Mathematics
Function	132 529	Other Applied/Specialized Shorthand
Function	127 290	Other Area Studies
Function	127 219	Other Areas beyond the United States
Function	121 900	Other Art
Function	121 190	Other Art History and Theory
Function	121 290	Other Art Studio
Function	162 390	Other Athletic/Sport Activities (Co-Ed)
Function	162 190	Other Athletic/Sport Activities for Females
Function	162 290	Other Athletic/Sport Activities for Males
Function	217 900	Other Attendance
Function	125 519	Other Band
Function	126 290	Other Biological Sciences
Function	231 900	Other Board of Education
Function	132 290	Other Bookkeeping
Function	257 219	Other Breakfast
Function	259 000	Other Business Administration
Function	132 729	Other Business Data Processing Systems Occupations
Function	132 349	Other Business Machines
Function	132 900	Other Business Occupations
Object	590	Other Capital Objects
Source	619	Other Categorical State Aid
Function	269 000	Other Central Services
Function	123 199	Other Classical Languages
Object	359	Other Communications - Purchased Services
Function	390 000	Other Community Services
Function	127 139	Other Community Sociology
Function	122 490	Other Composition
Function	126 249	Other Conservation
Function	256 790	Other Contracted Transportation
Function	121 229	Other Crafts
Function	266 900	Other Data Processing
Function	132 389	Other Data Processing and Computer Operation
Object	690	Other Debt Retirement
Function	121 219	Other Design
Function	138 190	Other Disadvantaged
Function	133 900	Other Distributive Education

DIMENSION	ACCOUNT	DESCRIPTOR
Function	133 490	Other Distributive Education Occupations
Function	232 900	Other District Administration
Object	719	Other District Insurance
Function	256 290	Other District Vehicle Operation
Function	136 239	Other Drafting
Function	122 690	Other Dramatic Arts
Function	145 900	Other Driver Education
Object	949	Other Dues/Fees
Function	126 490	Other Earth/Space Sciences
Function	127 390	Other Economics
Function	222 900	Other Educational Media
Function	136 249	Other Electricity/Electronics
Object	290	Other Employee Benefits
Object	250	Other Employee Insurance
Function	122 900	Other English Language
Source	719	Other Federal Aid
Source	800	Other Financing Sources
Function	252 900	Other Fiscal
Function	257 290	Other Food Preparation and Dispensing
Source	259	Other Food Service Sales
Function	257 900	Other Food Services
Function	123 900	Other Foreign Languages
Function	131 890	Other Forestry
Function	132 390	Other Fundamentals of Business (Section 1)
Function	132 490	Other Fundamentals of Business (Section 2)
Function	132 519	Other Fundamentals of Shorthand
Function	239 000	Other General Administration
Source	629	Other General State Aid
Function	127 490	Other Geography
Function	124 690	Other Geometry
Function	136 279	Other Graphic Arts
Function	213 900	Other Guidance
Function	138 290	Other Handicapped
Function	122 129	Other Handwriting
Function	141 900	Other Health
Function	214 900	Other Health - Pupil Services
Object	249	Other Health Insurance
Function	141 790	Other Health Maintenance
Function	134 900	Other Health Occupations
Function	135 900	Other Home Economics
Function	135 290	Other Home Economics - Family Focus
Function	127 429	Other Human Geography
Function	221 900	Other Improvement of Instruction
Function	136 490	Other Industrial Arts
Function	136 900	Other Industrial Education
Function	263 900	Other Information
Function	229 000	Other Instructional Staff Services
Function	125 590	Other Instrumental Music
Object	790	Other Insurance and Judgments
Source	490	Other Interdistrict Payments Outside Wisconsin
Source	390	Other Interdistrict Payments Within Wisconsin
Function	258 900	Other Internal Services

DIMENSION	ACCOUNT	DESCRIPTOR
Function	122 439	Other Journalism
Function	122 190	Other Language Skills
Object	159	Other Leave Payments - Salaries
Function	122 290	Other Linguistics
Function	122 390	Other Literature
Function	122 329	Other Literature - By Genre
Function	122 319	Other Literature - By Source
Loc/Org	900	Other Locations
Function	257 229	Other Lunch
Function	254 900	Other Maintenance
Function	124 900	Other Mathematics
Object	439	Other Media
Function	134 390	Other Medical Laboratory Technology
Function	136 369	Other Metals
Object	999	Other Miscellaneous - Other Objects
Function	123 299	Other Modern Foreign Languages
Function	125 900	Other Music
Function	163 390	Other Music Co-Curricular Activities
Function	125 390	Other Music Theory
Object	449	Other Non-Capital Equipment
Object	490	Other Non-Capital Objects
Function	134 490	Other Nursing
Object	900	Other Objects
Function	135 390	Other Occupational Preparation
Function	132 800	Other Office Occupations
Function	253 900	Other Operation
Function	125 529	Other Orchestra
Function	131 690	Other Ornamental Horticulture
Fund	99	Other Package and Cooperative Program Funds
Object	899	Other Package and Cooperative Programs - Operating Transfer - Out
Source	199	Other Package and Cooperative Programs - Operating Transfer - In
Source	729	Other Payments - Federal Sources
Source	449	Other Payments for Services - Interdistrict Outside Wisconsin
Source	349	Other Payments for Services - Interdistrict Within Wisconsin
Source	549	Other Payments for Services - Revenue from Intermediate Sources
Source	249	Other Payments for Services - Revenue from Local Sources
Source	229	Other Payments in Lieu of Taxes - Local Sources
Function	127 690	Other Philosophy
Function	149 000	Other Physical Curriculum
Function	149 900	Other Physical Curriculum
Function	143 900	Other Physical Education
Function	127 439	Other Physical Geography
Function	126 390	Other Physical Sciences
Function	156 900	Other Physically/Sensory Handicapped
Function	127 790	Other Political Science
Function	136 389	Other Power/Automotive Mechanics

DIMENSION	ACCOUNT	DESCRIPTOR
Object	829	Other Projects - Special Projects - Operating Transfer-Out
Object	329	Other Property Services - Purchased Services
Function	215 900	Other Psychological Services
Function	127 890	Other Psychology
Function	219 000	Other Pupil Services
Function	256 900	Other Pupil Transportation
Function	122 119	Other Reading
Function	144 900	Other Recreation
Function	127 229	Other Regions of the United States
Function	129 000	Other Regular Curriculum
Function	134 590	Other Rehabilitation
Object	219	Other Retirement
Source	790	Other Revenue from Federal Sources
Source	590	Other Revenue from Intermediate Sources
Source	290	Other Revenue from Local Sources
Source	690	Other Revenue from State Sources
Source	900	Other Revenues
Function	122 519	Other Rhetoric and Public Address
Function	142 900	Other Safety
Function	146 900	Other Safety Education
Source	269	Other Sale of Non-Capital Objects
Source	279	Other School Activity Income
Function	249 000	Other School Building Administration
Function	164 390	Other School/Public Service Activities
Function	126 900	Other Sciences
Function	132 590	Other Shorthand
Function	127 239	Other Small Areas
Function	165 390	Other Social Activities
Function	127 159	Other Social Organization
Function	127 900	Other Social Sciences/Social Studies
Object	229	Other Social Security
Function	212 900	Other Social Work
Function	159 000	Other Special Curriculum
Fund	29	Other Special Projects - Special Project Funds
Source	129	Other Special Projects - Operating Transfers In
Function	122 590	Other Speech
Function	122 539	Other Speech Improvement
Function	216 900	Other Speech Pathology and Audiology Services
Function	264 900	Other Staff Services
Function	265 900	Other Statistics
Function	223 900	Other Supervision and Coordination
Object	419	Other Supplies - Supplies and Materials
Function	290 000	Other Support Services
Function	262 900	Other Systemology
Source	219	Other Taxes
Function	136 890	Other Trade and Industry Occupations
Function	146 490	Other Traffic Safety
Object	349	Other Travel - Purchased Services
Function	132 690	Other Typing
Object	339	Other Utilities - Purchased Services
Function	256 590	Other Vehicle Maintenance

DIMENSION	ACCOUNT	DESCRIPTOR
Function	254 590	Other Vehicle Maintenance (Not Pupil Transportation Vehicles)
Function	256 690	Other Vehicle Servicing
Function	253 590	Other Vehicle Servicing (Not Pupil Transportation Vehicles)
Function	125 490	Other Vocal Music
Function	139 000	Other Vocational Curriculum
Function	138 900	Other Vocational Special Needs
Function	136 439	Other Woods
Function	126 241	Outdoor Education
Function	144 400	Outdoor Recreation
Function	143 600	Outdoor Recreational Activities
Object	113	Overtime - Permanent Full Time - Salaries
Object	123	Overtime - Permanent Part Time - Salaries
Object	133	Overtime - Temporary Full Time - Salaries
Object	143	Overtime - Temporary Part Time - Salaries
Object	890	Package and Cooperative Programs - Operating Transfer-Out
Source	190	Package and Cooperative Programs - Operating Transfer-In
Fund	90	Package and Cooperative Program Fund
Fund	91	Packaged Services - Package and Cooperative Program Fund
Object	891	Packaged Services - Operating Transfer - Out
Source	191	Packaged Services - Operating Transfer - In
Function	121 240	Painting - Art
Function	254 520	Painting - Vehicle Maintenance
Object	417	Paper - Supplies and Materials
Function	256 730	Parent Contract
Function	122 517	Parliamentary Procedure
Function	254 530	Parts Replacement
Function	146 420	Passenger
Object	691	Paying Agent Fees - Other Debt Retirement
Object	383	Payment of Transit of Aids - Intergovernmental Payment-Purchased Services
Object	386	Payment to CESA - Intergovernmental Payment-Purchased Services
Object	388	Payment to Federal Government - Intergovernmental Payment - Purchased Services
Object	385	Payment to Intermediate Units (Except CESA) - Intergovernmental Payment - Purchased Services
Object	381	Payment to Municipality - Intergovernmental Payment-Purchased Services
Object	387	Payment to State - Intergovernmental Payment - Purchased Services
Object	389	Payment to VTAE District - Intergovernmental Payment-Purchased Services
Source	224	Payments by City for Building
Source	223	Payments by City for Debt Service
Source	440	Payments for Services - Interdistrict Outside Wisconsin
Source	340	Payments for Services - Interdistrict Within Wisconsin
Source	740	Payments for Services - Revenue from Federal Sources

DIMENSION	ACCOUNT	DESCRIPTOR
Source	640	Payments for Services - Revenue from State Sources
Source	240	Payments for Services - Revenue from Local Sources
Source	540	Payments for Services - Revenue from Intermediate Sources
Source	520	Payments in Lieu of Taxes - Intermediate Sources
Source	220	Payments in Lieu of Taxes - Local Sources
Function	252 400	Payroll
Function	146 430	Pedestrian
Function	163 306	Pep Band
Function	144 500	Performing Arts
Object	434	Periodicals - Media
Function	132 722	Peripheral Equipment Operators
Object	110	Permanent Full Time - Salaries
Object	120	Permanent Part Time - Salaries
Function	132 470	Personal Development and Human Relations
Function	132 480	Personal Finance
Function	141 750	Personal Grooming and Body Care
Object	154	Personal Holiday - Salaries
Function	142 400	Personal Responsibility in Unsupervised Activities
Object	310	Personal Services - Purchased Services
Function	133 360	Personal Services - Distributive Education
Function	132 610	Personal Typing
Function	132 512	Personal Use Shorthand
Function	132 760	Personnel, Training, and Related Occupations
Function	122 518	Persuasion
Function	122 422	Persuasive Writing
Function	127 600	Philosophy
Function	127 660	Philosophy of Religion
Function	122 212	Phonemics
Function	122 211	Phonetics
Function	122 210	Phonology
Function	136 272	Photography
Object	352	Photography - Communication - Purchased Services
Function	121 250	Photography and Related Media
Function	161 326	Photography Club
Function	127 120	Physical Anthropology
Function	140 000	Physical Curriculum
Function	143 000	Physical Education
Function	141 740	Physical Fitness
Function	127 430	Physical Geography
Function	156 400	Physical/Other Health Impaired
Function	156 410	Physical/Other Health Impaired Classroom Instruction
Function	156 420	Physical/Other Health Impaired Hospital Instruction
Function	144 600	Physical Recreation
Function	156 000	Physically/Sensory Handicapped
Function	126 300	Physical Sciences
Function	156 320	Physical Therapy
Function	256 757	Physical Therapy/Occupational Therapy Transportation - Contracted
Function	256 257	Physical Therapy/Occupational Therapy Transportation - District

DIMENSION	ACCOUNT	DESCRIPTOR
Function	156 300	Physical/Occupational Therapy (Medical)
Function	126 320	Physics
Prog/Proj	347	PL 99-457 Pre-School Entitlement
Prog/Proj	348	PL 99-457 Pre-School Discretionary
Function	213 500	Placement
Function	124 630	Plane and Solid Geometry
Function	124 620	Plane Geometry
Function	262 300	Planning
Function	131 220	Plant Science
Function	136 370	Plastics
Function	136 740	Plastics Occupations
Function	122 640	Play Production
Function	122 650	Playwriting
Function	136 611	Plumbing and Pipe Fitting
Function	122 325	Poetry
Function	123 216	Polish
Function	127 750	Political Parties and Public Opinion
Function	127 424	Political Patterns
Function	127 447	Political Regions
Function	127 700	Political Science
Function	127 760	Political Socialization
Function	127 770	Political Theory
Function	127 425	Population
Function	127 448	Population Regions
Function	123 217	Portuguese
Object	353	Postage/Cartage - Communication - Purchased Services
Function	164 308	Poster and Display Club
Function	121 222	Pottery and Ceramics
Function	136 382	Power Mechanics
Function	136 380	Power/Automotive Mechanics
Function	136 381	Power Auto Mechanics
Function	330 000	Preschool
Prog/Proj	331	Preschool to Grade 5 Program
Source	879	Premium and Accrued Interest on Long-Term Debt - Other Financing Sources
Object	670	Principal - Debt Retirement
Function	127 370	Principles of Economics
Function	121 260	Printing
Function	136 273	Printing - Graphic Arts
Object	354	Printing and Binding - Communication - Purchased Services
Function	124 700	Probability and Statistics
Function	132 620	Production Typing
Function	221 400	Professional Library
Object	435	Programmed Computer Software - Media
Function	132 723	Programmers
Function	266 300	Programming
Function	252 700	Property Accounting
Object	320	Property Services - Purchased Services
Source	211	Property Tax
Object	247	Psychiatric Insurance
Function	215 000	Psychological Services

DIMENSION	ACCOUNT	DESCRIPTOR
Function	127 800	Psychology
Function	127 840	Psychology of Adjustment
Function	263 300	Public Information
Function	127 140	Public Opinion and Political Sociology
Function	136 750	Public Service Occupations
Function	122 511	Public Speaking
Function	258 400	Publishing/Duplicating
Function	122 140	Punctuation
Function	217 300	Pupil Accounting
Object	943	Pupil Dues/Fees
Object	345	Pupil Room and Board - Purchased Services
Function	210 000	Pupil Services
Function	256 000	Pupil Transportation
Object	341	Pupil Travel - Purchased Services
Source	251	Pupils - Food Service Sales
Function	255 200	Purchase - Facilities Acquisition/Remodeling
Object	541	Purchase - Addition (Building Components/Remodeling)
Object	511	Purchase - Addition (Sites)
Object	521	Purchase - Addition (Site Components/Remodeling)
Object	542	Purchase - Replacement (Building Components/Remodeling)
Object	522	Purchase - Replacement (Site Components/Remodeling)
Object	300	Purchased Services
Function	258 200	Purchasing - Internal Services
Function	161 327	Quill and Scroll
Function	122 541	Radio and Television
Function	131 780	Range
Function	122 522	Readers' Theatre
Function	122 110	Reading
Function	122 111	Reading Readiness
Function	133 370	Real Estate
Function	252 300	Receiving and Disbursing Funds
Function	132 260	Recordkeeping
Function	131 720	Recreation - Agriculture Resources
Function	340 000	Recreation - Community Services
Function	131 850	Recreation - Forestry
Function	144 000	Recreation - Physical Curriculum
Function	133 380	Recreation and Tourism
Function	264 200	Recruitment and Placement
Function	122 170	Reference Skills
Function	282 000	Refinancing
Source	970	Refund of Disbursements - Other Revenues
Object	970	Refund of Prior-Year Revenue - Other Objects
Function	127 440	Regional Geography
Function	127 220	Regions of the United States
Function	120 000	Regular Curriculum
Source	441	Regular Day School - Interdistrict Outside Wisconsin
Source	341	Regular Day School - Interdistrict Within Wisconsin
Source	541	Regular Day School - Revenue from Intermediate Sources
Source	241	Regular Day School - Revenue from Local Sources
Function	134 500	Rehabilitation
Function	127 153	Religion
Function	122 115	Remedial Reading

DIMENSION	ACCOUNT	DESCRIPTOR
Function	255 300	Remodeling
Prog/Proj	332	Removal of Architectural Barriers to the Handicapped
Object	517	Rental - Sites
Object	537	Rental - Buildings
Function	255 400	Rental in Lieu of Purchase
Object	570	Rental of Equipment/Vehicles - Capital Objects
Object	436	Rental of Media - Media
Source	593	Rentals - Other Revenue from Intermediate Sources
Source	293	Rentals - Other Revenue from Local Sources
Object	950	Reorganization Settlement - Other Objects
Source	850	Reorganization Settlement - Other Financing Sources
Function	254 510	Repair - Vehicle Maintenance
Function	122 431	Reporting
Function	262 200	Research
Function	136 410	Research and Development - Industrial Arts
Function	149 100	Reserve Officer Training Corps (ROTC)
Function	256 751	Resident Special Transportation - Contracted
Function	256 251	Resident Special Transportation - District
Function	256 755	Resident Weekend Transportation - Contracted
Function	256 255	Resident Weekend Transportation - District
Function	127 380	Resource Economics
Function	133 420	Retail/Wholesale Trades, Other
Object	210	Retirement - Employee Benefits
Source	700	Revenue from Federal Sources
Source	500	Revenue from Intermediate Sources
Source	200	Revenue from Local Sources
Source	600	Revenue from State Sources
Function	122 412	Rhetoric
Function	122 510	Rhetoric and Public Address
Function	125 600	Rhythm and Body Movement
Function	162 314	Riflery - Co-Educational Sports
Function	162 114	Riflery - Female Sports
Function	162 214	Riflery - Male Sports
Function	127 131	Rural Society
Function	123 218	Russian
Object	155	Sabbatical - Salaries
Function	142 000	Safety
Function	146 000	Safety Education
Function	142 600	Safety in Physical Education and Recreation
Function	142 500	Safety in the Home
Object	100	Salaries
Source	262	Sale of Non-Capital Objects Purchased for Resale
Source	263	Sale of Vocational Education Projects
Source	270	School Activity Income
Function	156 500	School Age Mother
Function	156 510	School Age Mother Classroom Instruction
Function	156 520	School Age Mother Homebound Instruction
Function	240 000	School Building Administration
Object	686	School Building Corporation Debt - Interest - Debt Retirement
Object	676	School Building Corporation Debt - Principal - Debt Retirement

DIMENSION	ACCOUNT	DESCRIPTOR
Function	231 600	School Census
Function	127 233	School Community
Function	222 200	School Library
Function	164 309	School Newspaper Photographer
Function	142 700	School Safety
Function	164 310	School Service Club
Function	258 600	School Store
Function	164 000	School/Public Service Activities
Function	126 000	Science
Function	161 328	Science Club
Function	161 329	Science Fair, International
Function	121 270	Sculpture
Function	124 120	Second-Year Algebra
Function	124 320	Second-Year Calculus
Function	124 520	Second-Year General Mathematics
Function	132 521	Secretarial Practice (COOP)
Function	253 700	Security Services
Function	131 330	Seeds
Function	122 260	Semantics
Loc/Org	400	Senior High Schools
Function	158 200	Service Needs Delivery System (SNDS)
Function	127 426	Settlement Patterns
Object	338	Sewerage - Utilities - Purchased Services
Object	995	Shared Receipts - Miscellaneous - Other Objects
Function	136 362	Sheet Metal
Object	114	Shift Differential - Permanent Full Time - Salaries
Object	124	Shift Differential - Permanent Part Time - Salaries
Object	134	Shift Differential - Temporary Full Time - Salaries
Object	144	Shift Differential - Temporary Part Time - Salaries
Function	124 230	Shop Mathematics
Function	132 500	Shorthand
Function	132 515	Shorthand Dictation
Function	132 516	Shorthand Speed Building
Function	132 513	Shorthand Theory 1 (First Year)
Function	132 514	Shorthand Theory 2 (Second Year)
Function	132 517	Shorthand Transcription
Function	256 720	Shuttle Services - Contracted
Function	256 220	Shuttle Services - District
Object	520	Site Components/Remodeling - Capital Objects
Loc/Org	600	Sites
Object	510	Sites - Capital Objects
Function	254 200	Sites - Maintenance
Function	253 200	Sites - Operation
Function	127 230	Small Areas - Area Studies
Function	136 810	Small Engine Repair
Function	125 530	Small Instrumental Ensembles
Function	125 430	Small Vocal Ensembles
Function	162 315	Snow Skiing - Co-Educational
Function	162 115	Snow Skiing - Female Sports
Function	162 215	Snow Skiing - Male Sports
Function	162 316	Soccer - Co-Educational
Function	162 116	Soccer - Female Sports

DIMENSION	ACCOUNT	DESCRIPTOR
Function	162 216	Soccer - Male Sports
Function	165 000	Social Activities
Function	127 150	Social Organization
Function	127 160	Social Problems
Function	127 850	Social Psychology
Function	127 000	Social Sciences/Social Studies
Object	220	Social Security
Function	127 170	Social Stratification
Function	161 330	Social Studies Club
Function	212 000	Social Work
Function	212 200	Social Work
Function	162 317	Softball - Co-Educational
Function	162 117	Softball - Female Sports
Function	162 217	Softball - Male Sports
Function	131 730	Soil
Function	131 430	Soil Management
Function	124 640	Solid Geometry
Function	127 225	Southeast
Function	127 226	Southwest
Function	127 218	Soviet Union
Function	126 450	Space Exploration
Function	123 219	Spanish
Object	948	Special Assessments - Dues and Fees
Function	150 000	Special Curriculum
Fund	94	Special Education Cooperatives - Package and Cooperative Program Fund
Object	894	Special Education Cooperatives - Operating Transfer-Out
Source	194	Special Education Cooperatives - Operating Transfer-In
Function	131 860	Special Products - Forestry
Prog/Proj	330	Special Project Act
Fund	20	Special Project Funds
Source	730	Special Project Grants - Federal Sources
Source	630	Special Project Grants - State Sources
Object	820	Special Projects - Operating Transfers - Out
Source	120	Special Projects - Operating Transfers - In
Function	256 750	Special Transportation (Handicapped Children) - Contracted
Function	256 760	Special Transportation (Integration) - Contracted
Function	256 250	Special Transportation (Handicapped Children) - District
Function	256 260	Special Transportation (Integration) - District
Function	132 523	Specialized Secretarial Practice
Function	132 522	Specialized Shorthand Terminology/Transcription
Function	138 130	Specialized Vocational Preparation - Disadvantaged
Function	138 230	Specialized Vocational Preparation - Handicapped
Function	122 500	Speech
Function	161 331	Speech Club
Function	122 516	Speech Criticism
Function	122 530	Speech Improvement
Function	216 000	Speech Pathology and Audiology Services
Function	122 540	Speech through Mass Media
Function	156 600	Speech/Language
Function	122 130	Spelling

DIMENSION	ACCOUNT	DESCRIPTOR
Function	264 300	Staff Accounting
Function	232 300	Staff Relations and Negotiations
Function	264 000	Staff Services
Function	125 513	Stage Band
Function	165 312	Stamp Club
Source	610	State Aid - Categorical
Source	620	State Aid - General
Function	232 400	State and Federal Relations
Function	127 540	State History
Fund	21	State Projects - Special Project Funds
Object	821	State Projects - Special Projects - Operating Transfer-Out
Source	121	State Projects - Operating Transfer - In
Source	874	State Trust Fund Loans - Other Financing Sources
Object	684	State Trust Fund Loans - Interest - Debt Retirement
Object	674	State Trust Fund Loans - Principal - Debt Retirement
Prog/Proj	283	State Youth Initiative Program, JTPA
Source	650	State Youth Initiative Program, JTPA
Function	265 200	Statistical Analysis
Function	265 300	Statistical Reporting
Function	265 000	Statistics
Function	132 770	Stenographic/Secretarial and Related Occupations
Object	111	Straight Time - Permanent Full Time - Salaries
Object	121	Straight Time - Permanent Part Time - Salaries
Object	131	Straight Time - Temporary Full Time - Salaries
Object	141	Straight Time - Temporary Part Time - Salaries
Function	125 523	String Orchestra
Function	122 222	Structural Grammar
Fund	96	Student Activity Events - Package and Cooperative Program Fund
Object	896	Student Activity Events - Operating Transfer - Out
Source	196	Student Activity Events - Operating Transfer - In
Function	164 311	Student Council
Function	164 314	Student Exchange Program
Source	292	Student Fees
Source	297	Student Fines
Function	161 337	Student Newspaper
Function	161 332	Student Nurses Association
Function	146 440	Student Patrol - Safety Education
Function	164 312	Student Patrol - School/Public Service Activities
Function	164 313	Student Union/Student Activity Center
Function	122 270	Study about Language
Function	143 700	Stunts, Tumbling, and Gymnastics
Function	257 260	Summer Food Service
Source	442	Summer School - Interdistrict Outside Wisconsin
Source	342	Summer School - Interdistrict Within Wisconsin
Source	542	Summer School - Revenue from Intermediate Sources
Source	242	Summer School - Revenue from Local Sources
Function	223 000	Supervision and Coordination
Function	132 780	Supervisory and Management Occupations
Source	624	Supplemental Aid (TIF)
Object	410	Supplies and Materials - Non-Capital Objects

DIMENSION	ACCOUNT	DESCRIPTOR
Function	200 000	Support Services
Function	123 220	Swedish
Function	162 334	Swimming - Co-Educational Sports
Function	162 124	Swimming - Female Sports
Function	162 224	Swimming - Male Sports
Function	262 000	Systemology
Function	266 200	Systems Analysis
Object	910	Taxes - Other Objects
Source	210	Taxes - Revenues from Local Sources
Function	143 800	Team Sports
Function	122 660	Technical Theatre and Design
Function	136 000	Technology Education
Object	355	Telephone & Telegraph - Communication - Purchased Services
Object	130	Temporary Full Time - Salaries
Object	682	Temporary Notes - Interest - Debt Retirement
Object	140	Temporary Part Time - Salaries
Function	162 318	Tennis - Co-Educational
Function	162 118	Tennis - Female Sports
Function	162 218	Tennis - Male Sports
Object	437	Textbooks - Media
Function	121 223	Textiles
Function	122 670	Theatre Criticism
Function	122 680	Theatre History
Function	124 130	Third-Year Algebra
Function	124 530	Third-Year General Mathematics
Object	446	Tools and Implements - Non-Capital Object
Function	162 319	Track and Field - Co-Educational
Function	162 119	Track and Field - Female Sports
Function	162 219	Track and Field - Male Sports
Function	136 500	Trade and Industry Occupations (Section 1)
Function	136 600	Trade and Industry Occupations (Section 2)
Function	136 700	Trade and Industry Occupations (Section 3)
Function	136 800	Trade and Industry Occupations (Section 4)
Function	122 221	Traditional Grammar
Function	146 400	Traffic Safety
Function	122 224	Transformational Grammar
Source	310	Transit of Aids - Interdistrict Within Wisconsin
Source	510	Transit of Aids - Revenue from Intermediate Sources
Source	317	Transit of Federal Aids - Interdistrict Within Wisconsin
Source	517	Transit of Federal Aids - Revenue from Intermediate Sources
Source	316	Transit of State Aids - Interdistrict Within Wisconsin
Source	516	Transit of State Aids - Revenue from Intermediate Sources
Prog/Proj	530	Transition Program for Refugee Children
Function	133 410	Transportation - Distributive Education
Function	136 383	Transportation - Power/Automotive Mechanics
Source	612	Transportation Aid
Object	340	Travel - Purchased Services
Function	165 313	Tri-Hi-Y
Function	124 800	Trigonometry
Function	420 000	Trust Fund Award/Scholarship
Function	131 660	Turf Management

DIMENSION	ACCOUNT	DESCRIPTOR
Function	162 320	Twirlers (Baton) - Co-Educational
Function	162 120	Twirlers (Baton) - Female Sports
Function	162 220	Twirlers (Baton) - Male Sports
Function	132 630	Typewriting 1 (First Year)
Function	132 640	Typewriting 2 (Second Year)
Function	132 600	Typing
Function	132 790	Typing and Related Occupations
Function	110 000	Undifferentiated Curriculum
Object	730	Unemployment Compensation - Insurance and Judgment
Function	127 550	United States History
Function	127 132	Urban Society
Function	122 230	Usage
Object	330	Utilities - Purchased Services
Object	151	Vacation - Salaries
Function	127 449	Vegetation Regions
Function	254 600	Vehicle Acquisition - Maintenance
Function	253 600	Vehicle Acquisition - Operation
Function	256 300	Vehicle Acquisition - Pupil Transportation
Function	256 630	Vehicle Cleaning
Function	256 610	Vehicle Fueling
Function	256 640	Vehicle Inspection
Function	256 620	Vehicle Lubrication
Function	256 500	Vehicle Maintenance
Function	254 500	Vehicle Maintenance (Not Pupil Transportation Vehicles)
Function	256 520	Vehicle Painting
Function	256 530	Vehicle Parts Replacement
Object	552	Vehicle Purchase - Addition
Object	562	Vehicle Purchase - Replacement
Object	572	Vehicle Rental
Function	256 510	Vehicle Repair
Function	256 600	Vehicle Servicing
Function	253 500	Vehicle Servicing (Not Pupil Transportation Vehicles)
Function	156 700	Visually Impaired
Function	163 310	Vocal Ensemble
Function	125 420	Vocal Instruction
Function	125 400	Vocal Music
Function	146 500	Vocational and Occupational Safety
Function	130 000	Vocational Curriculum
Function	223 700	Vocational Education
Source	713	Vocational Education Aid
Fund	95	Vocational Education Cooperatives - Packaged and Cooperative Program Fund
Object	895	Vocational Education Cooperatives - Operating Transfer -Out
Source	195	Vocational Education Cooperatives - Operating Transfer-In
Function	161 333	Vocational Industrial Clubs of America
Function	138 110	Vocational Information-Planned Classroom Activities - Disadvantaged
Function	138 210	Vocational Information-Planned Classroom Activities - Handicapped
Function	138 140	Vocational Orientation Service - Disadvantaged

DIMENSION	ACCOUNT	DESCRIPTOR
Function	138 240	Vocational Orientation Service - Handicapped
Function	138 000	Vocational Special Needs
Function	122 180	Voice and Diction - Language Skills
Function	122 531	Voice and Diction - Speech Improvement
Function	161 334	Voice of Democracy
Function	162 321	Volleyball - Co-Educational
Function	162 121	Volleyball - Female Sports
Function	162 221	Volleyball - Male Sports
Function	144 700	Voluntary Services - Recreation
Function	258 300	Warehousing and Distributing
Object	337	Water - Utilities - Purchased Services
Function	131 750	Water - Agriculture Resources
Function	131 440	Water Management
Function	142 800	Water Safety
Function	136 363	Welding
Function	127 560	Western Civilization
Function	131 740	Wildlife
Function	131 840	Wood Utilization
Function	136 430	Woods - Industrial Arts
Function	136 431	Woods - Industrial Arts
Function	136 850	Woodworking Occupations
Function	138 150	Work Evaluation - Disadvantaged
Function	138 250	Work Evaluation - Handicapped
Object	412	Workbooks - Supplies and Materials
Object	713	Workers' Compensation - District Insurance
Function	127 580	World Civilization
Function	122 315	World Literature
Function	127 590	World History
Function	162 322	Wrestling - Co-Educational
Function	162 122	Wrestling - Female Sports
Function	162 222	Wrestling - Male Sports
Function	122 420	Writing
Function	165 314	Y.M.C.A.
Function	165 316	Y.W.C.A.
Function	165 315	Y-Teens
Function	161 338	Yearbook
Function	161 335	Young Farmer Association
Function	126 230	Zoology

BALANCE SHEET ACCOUNTS

ACCOUNT NO	DESCRIPTOR
700 000	ASSETS
713 200	Accounts Receivable
741 600	Advance to Agency Fund
741 400	Advance to Capital Projects Fund
741 280	Advance to Community Service Fund
741 300	Advance to Debt Service Fund
741 740	Advance to Expendable Insurance Trust Fund
741 710	Advance to Expendable Trust Fund
741 250	Advance to Food Service Fund
741 100	Advance to General Fund
741 750	Advance to Non-Expendable Trust Fund
741 290	Advance to Package and Cooperative Fund
741 220	Advance to Special Projects Fund
741 200	Advance to Special Revenue Funds
741 000	Advances to Other Funds
761 000	Amount Available (Account Group 08)
762 000	Amount to be Provided for Long-Term Obligations (Account Group 08)
716 400	Assets Held for Resale
753 000	Buildings (Account Group 07)
711 000	Cash
711 220	Cash Change Funds
711 100	Cash on Deposit
711 200	Cash on Hand
711 300	Cash with Fiscal Agent
712 100	Certificates of Deposit
759 000	Construction Work in Progress (Account Group 07)
710 000	Current Assets
714 600	Due from Agency Fund
714 400	Due from Capital Projects Fund
715 420	Due from CESA (Cooperative Educational Service Agency)
714 280	Due from Community Service Fund
715 410	Due from County
714 300	Due from Debt Service Fund
715 300	Due from Districts Outside Wisconsin
715 200	Due from Districts Within Wisconsin
714 740	Due from Expendable Insurance Trust Fund
714 710	Due from Expendable Trust Fund
715 600	Due from Federal Government
714 250	Due from Food Service Fund
714 100	Due from General Fund
715 400	Due from Intermediate Governments
715 100	Due from Local Governments
714 750	Due from Non-Expendable Trust Fund
714 000	Due from Other Funds
715 000	Due from Other Governments
715 490	Due from Other Intermediate Governments
714 290	Due from Package and Cooperative Fund
714 220	Due from Special Projects Fund
714 200	Due from Special Revenue Funds

ACCOUNT NO.	DESCRIPTOR
715 500	Due from State Government
754 000	Equipment (Including Vehicles) (Account Group 07)
712 370	Federal Government Securities
750 000	Fixed Assets (Account Group 07)
712 300	Government Securities
713 300	Interest Receivable
716 000	Inventory
716 100	Inventory (Non-WESSAS/CS)
716 003	Inventory Adjustments (WESSAS/CS Only)
716 002	Inventory Clearing (WESSAS/CS Only)
716 001	Inventory Receipts and Issues (WESSAS/CS Only)
712 000	Investments
712 320	Local Government Securities
740 000	Noncurrent Assets
719 000	Other Current Assets
760 000	Other Debits (Account Group 08)
712 390	Other Government Securities
749 000	Other Noncurrent Assets
711 210	Petty Cash
717 000	Prepaid Expenses
713 000	Receivables
712 400	Repurchase Agreements
712 200	Savings Accounts/State Investment Pool
751 000	Sites (Including Improvements Other Than Buildings) (Account Group 07)
712 360	State Government Securities
713 100	Taxes Receivable
800 000	LIABILITIES
811 200	Accounts Payable
811 700	Accrued Interest Payable
811 800	Accrued Payroll Payable
841 600	Advance from Agency Fund
841 400	Advance from Capital Projects Fund
841 280	Advance from Community Service Fund
841 300	Advance from Debt Service Fund
841 740	Advance from Expendable Insurance Trust Fund
841 710	Advance from Expendable Trust Fund
841 250	Advance from Food Service Fund
841 100	Advance from General Fund
841 750	Advance from Non-Expendable Trust Fund
841 290	Advance from Package and Cooperative Fund
841 220	Advance from Special Projects Fund
841 200	Advance from Special Revenue Funds
841 000	Advances from Other Funds
842 600	Capital Leases Payable (Account Group 08)
811 633	Catastrophic Insurance
811 640	Charitable Contributions Payable
811 400	Contracts Payable
811 662	Credit Union
810 000	Current Liabilities
816 000	Deferred Revenues
811 632	Dental Insurance

ACCOUNT NO.	DESCRIPTOR
815 000	Deposits Payable
811 635	Disability Insurance
812 600	Due to Agency Fund
812 400	Due to Capital Projects Fund
813 420	Due to CESA (Cooperative Educational Service Agency)
812 280	Due to Community Service Fund
813 410	Due to County
812 300	Due to Debt Service Fund
813 300	Due to Districts Outside Wisconsin
813 200	Due to Districts Within Wisconsin
812 740	Due to Expendable Insurance Trust Fund
812 710	Due to Expendable Trust Fund
813 600	Due to Federal Government
812 250	Due to Food Service Fund
812 100	Due to General Fund
813 400	Due to Intermediate Governments
813 100	Due to Local Governments
812 750	Due to Non-Expendable Trust Fund
812 000	Due to Other Funds
813 000	Due to Other Governments
813 490	Due to Other Intermediate Governments
812 290	Due to Package and Cooperative Fund
812 220	Due to Special Projects Fund
812 200	Due to Special Revenue Funds
813 500	Due to State Government
814 000	Due to Student Organizations
811 610	Employee Payroll Taxes Payable
811 660	Employees' Savings Deductions Payable
805 000	Encumbered Reserve Clearing Account, Prior Year (WESSAS/CS Only)
816 300	Federal Aids
811 612	Federal Income Tax
811 611	FICA (Federal Insurance Contributions Act) - Social Security
811 680	Garnishment Deductions Payable
811 631	Health Insurance
811 630	Insurance Deductions Payable
811 300	Judgments Payable
842 500	Land Contracts Payable (Account Group 08)
811 634	Life Insurance
842 300	Long-Term Bonds Payable (Account Group 08)
842 000	Long-Term Debts (Account Group 08)
842 100	Long-Term Notes Payable (Account Group 08)
811 500	Matured Long-Term Debt Payable
811 520	Matured Long-Term Debt Payable - Interest
811 510	Matured Long-Term Debt Payable - Principal
840 000	Non-Current Liabilities
819 000	Other Current Liabilities
811 690	Other Deductions Payable
816 900	Other Deferred Revenues
811 639	Other Insurance Deductions
849 000	Other Long-Term Liabilities (Account Group 08)
811 629	Other Retirement Deductions
811 669	Other Savings Deductions

ACCOUNT NO.	DESCRIPTOR
811 990	Other Unused Vested Employee Benefits
811 000	Payables
816 100	Property Taxes
811 620	Retirement Deductions Payable
811 661	Savings Bonds
842 400	School Building Corporation Debt Payable (Account Group 08)
816 200	State Aids
811 613	State Income Tax
811 621	State Teachers Retirement Fund
842 200	State Trust Fund Loans Payable (Account Group 08)
811 670	Tax-Sheltered Annuity Deductions Payable
811 100	Temporary Notes Payable
811 650	Union Dues Deductions Payable
811 920	Unused Sick Leave Credits
811 910	Unused Vacation Credits
811 900	Unused Vested Employee Benefits
811 622	Wisconsin Retirement Fund
811 600	Withholdings and Related District Fringes Payable
900 000	FUND EQUITY
912 000	Annual Tax Levy (Account Group 07)
992 000	Credit (Transfers - In)
991 000	Debit (Transfers - Out)
932 900	Designated for Working Cash Balance
932 900	Designated for Other Purposes
916 000	Donations (Account Group 07)
913 000	Federal Grants (Account Group 07)
930 000	Fund Balance
915 000	Fund Balance (Fixed Assets) (Account Group 07)
931 000	Fund Balance - Reserved
990 000	Fund Balance - Residual Equity Transfers
932 000	Fund Balance - Unreserved - Designated
933 000	Fund Balance - Unreserved - Undesignated
910 000	Investment in Fixed Assets (Account Group 07)
911 000	Long-Term Debt (Account Group 07)
931 900	Other Reserved Fund Balance
931 300	Reserved for Advances to Other Funds
931 600	Reserved for Capital Assets Held for Resale
931 700	Reserved for Debt Retirement (Fund 30)
931 100	Reserved for Encumbrances
931 200	Reserved for Inventories
931 500	Reserved for Scholarships
931 400	Reserved for Self-Insurance
931 800	Reserved for Subsequent Year's Budget
914 000	State Grants (Account Group 07)
919 000	Unclassified (Account Group 07)